Graphical user interface, application

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| **Course Code** | **16BC2001/16BB2006/17BB2006/20BC2001** | **Duration :** | **3hrs** |
| **Course Name** | **PRINCIPLES OF ACCOUNTANCY** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome / Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | |
| 1. | Name Accounting. | CO1 / R | | 2 |
| 2. | State about Cash book. | CO2 / R | | 2 |
| 3. | Explain Suspense account. | CO 3 / U | | 2 |
| 4. | Analyse Bank Reconciliation statement. | CO4 / An | | 2 |
| 5. | Criticise Final accounts. | CO5 / C | | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Describe any 5 Accounting Concepts | CO 1 / R | 10 |
|  | **(OR)** | |  |
| 7. | Demonstrate Ananth is a trader dealing in textiles. For the following transactions, pass journal entries for the month of January, 2018.  Jan.              Rs.  1   Commenced business with cash   70,000  2   Purchased goods from X and Co. on credit     30,000  3   Cash deposited into bank   40,000  4   Bought a building from L and Co. on credit    95,000  5   Cash withdrawn from bank for office use       5,000 | CO2 / U | 10 |
|  |  | |  |
| 8. | Describe types of errors. | CO3 / U | 10 |
|  | **(OR)** | |  |
| 9. | Compose From the following particulars prepare Bank reconciliation statement of Arun Ltd. as on 31st March, 2021:   1. Balance as per Pass Book was Rs. 14,000. 2. Bank collected a cheque of Rs. 500 on behalf of Arun Ltd. but forgot   to record it in the Pass Book.   1. Bank deposits a cash deposit of Rs. 2,589 as Rs. 2,598. 2. The payment of a cheque of Rs. 700 was recorded twice in the Pass   Book.   1. Dividend collected by bank Rs. 450. 2. Bank charges Rs. 250 debited by the bank. | CO4 / C | 10 |
|  |  | |  |
| 10. | Point out on types of Cash book | CO 5 / A | 10 |
|  | **(OR)** | |  |
| 11. | Write the format of Profit and loss account. | CO6 / C | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. |  | Record the transactions shown below in a single column cash book and post to the ledger.  For the year 2016, the transactions are as follows:   * **Sep. 01:** Cash in hand (balance b/d) $2,327 * **Sep. 02:** Paid salaries for August $1,500 * **Sep. 05:** Cash received from S & Co. $1,360 * **Sep. 06:** Purchased merchandise for cash $ 700 * **Sep. 07:** [Cash sales](https://learn.financestrategists.com/finance-terms/cash-sales/) for the first week $2,350 * **Sep. 10:** Paid cash for office furniture $1,540 * **Sep. 12:** Purchased stationery for cash $85 * **Sep. 15:** Cash sales for the second week $4,500 * **Sep. 17:** Cash paid to A & Co. $890 * **Sep. 20:** Purchased merchandise for cash $1,230 * **Sep. 21:** Cash sales for the third week $1,200 * **Sep. 24:** Cash received from S & Co. $1,200 * **Sep. 28:** Paid office rent $800 * **Sep. 30:** Cash sales for the last week $3,600 | CO1 / A | 20 |
|  | | | | |
| 13. |  | Following are some accounting errors.  Rectify them by making journal entries  (i) Sales for Rs.20000 made to Malvika was not entered in the Sales Book.  (ii) Salary of Rs.7500 paid to Accountant Raman was debited to his personal account  (iii) Old furniture sold for Rs.2800 was entered in the Sales Book  (iv) Carriage paid Rs.500 on purchase of a Machine was debited to Carriage A/c  (v) Cash Rs.50000 paid to the creditor AtulyaGhosh was debited to Praful Ghosh’s A/c | CO2 / A | 20 |
|  |  |  | |  |
| 14. |  | Analyse Balance as per bank statement as on 31st march 2021 is $5000. Balance as per the cash book is $1,650.   1. Checks of $2000 and $1000 issued as on 30th march 2021, but not yet cleared. 2. Insurance paid by the bank is $200. It is not yet recorded in the cash book. 3. An outgoing check of $1000 was recorded twice in the cash book. It is accurately recorded in the bank passbook. 4. Payment of a $500 check is recorded twice in the passbook. 5. Dividends received $600 recorded only in the bank statement and not in the cash book. 6. A check of $500 was deposited on 29th march 2021, but it is not collected. 7. Bank charges of $50 were debited, it is only recorded in the bank passbook. | CO3 / An | 20 |
|  | | | | |
| 15. |  | Write from the following trial balance of M/s Kaushal Traders, prepare Trading and Profit and Loss Account for the year ended 31st March2012 and a Balance Sheet as on that date:   |  |  |  |  | | --- | --- | --- | --- | | **Dr.Balances** | ` | **Cr.Balances** | ` | | Openingstockon1stApril,2011 | 16,000 | Capital | 80,000 | | Purchases | 75,000 | Sales | 2,00,000 | | Salesreturns | 5,000 | Purchasesreturns | 2,000 | | Carriageinwards | 1,500 | Discount | 500 | | PlantandMachinery | 40,000 | Sundrycreditors | 10,000 | | Furnitureandfixtures | 5,000 | Billspayable | 1,500 | | Freeholdproperty | 45,650 |  |  | | Cashinhand | 5,000 |  |  | | Carriageoutwards | 400 |  |  | | Wages | 30,000 |  |  | | Salaries | 18,000 |  |  | | Lighting(factory) | 800 |  |  | | Sundrydebtors | 28,000 |  |  | | Travellingexpenses | 1,200 |  |  | | Rentandtaxes | 4,800 |  |  | | Drawings | 5,000 |  |  | | Insurance | 450 |  |  | | Generalexpenses | 12,200 |  |  | |  | **2,94,000** |  | **2,94,000** |   Adjustments -  1. Stock on 31st March2012 was valued at R 38,000(marketvalue`20,000).  2. Wages amounting to R `2,000 and salaries amounting to R 1,500 are outstanding.  3. Prepaid insurance amounted to R 150.  Provide depreciation on plant and machinery at 5% and on furniture  And fixtures at 10%. | CO4/C | 20 |
|  |  |  | |  |
| 16. |  | Explain users and limitations of accounting. | CO5 / U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Remember accounting concepts and conventions that are used in Financial Statements. |
| CO2 | To Understand and execute Double entry book keeping system and Prepare various books of accounts. |
| CO3 | To Apply accounting principles to prepare financial statements in accordance with Generally Accepted Accounting Principles. |
| CO4 | To analyse the reasons for errors to rectify it. |
| CO5 | To evaluate Accounting Standards in the context of International Financial Reporting Standards. |
| CO6 | To create a Bank Reconciliation Statement. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 |  | 20 |  |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  |  | 2 |  | 30 | 32 |
| CO5 |  | 20 | 10 |  |  | 2 | 32 |
| CO6 |  |  |  |  |  | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |

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| **Course Code** | **17BB2007 / 17BC2008** | **Duration** | **3hrs** |
| **Course Name** | **COMMERCIAL LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define contract. | | CO1 | U | | 2 |
| 2. | What do you mean by partnership? | | CO2 | R | | 2 |
| 3. | Describe the term bailment. | | CO3 | R | | 2 |
| 4. | What do you understand by breach of contract? | | CO4 | R | | 2 |
| 5. | State the meaning of buyer and seller. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Describe the mode of discharge of contract. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Evaluate the essentials elements of a valid contract. | | CO2 | | U | 10 |
| 8. | Bring out the differences between bailment and pledge. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | State the characteristics of negotiable instruments. | | CO4 | | U | 10 |
| 10. | Explain the term ’caveat emptor’. What are its exceptions? | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the rights and duties of consumer. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | List and explain the kinds of contract in detail. | CO1 | | U | 20 |
| 13. |  | Explain the duties and rights of bailor and bailee. | CO2 | | U | 20 |
| 14. |  | Give the meaning of partnership and explain their duties and rights. | CO3 | | A | 20 |
| 15. |  | Briefly explain breach of contract and write the remedies for breach of contract. | CO4 | | An | 20 |
| 16. |  | Briefly discuss about the consumer protection act. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **17BB2008 / 17BC2022** | **Duration** | **3hrs** |
| **Course Name** | **MANAGEMENT ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | | | **Questions** | | | | | **Course Outcome** | | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | | | | |
| 1. | | | List out the tools of Management Accounting. | | | | | CO1 | | R | | 2 |
| 2. | | | Write short note on Marginal costing. | | | | | CO2 | | U | | 2 |
| 3. | | | Define standard costing. | | | | | CO3 | | R | | 2 |
| 4. | | | Distinguish between absorption costing and variable costing. | | | | | CO2 | | An | | 2 |
| 5. | | | List out the types of budgets. | | | | | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | | | | |
| 6. | | | Define Management Accounting. Explain the functions of Management Accounting. | | | | | CO1 | | U | | 10 |
|  | | | **(OR)** | | | | |  | |  | |  |
| 7. | | | Briefly explain the cost control techniques applied by corporate world. | | | | | CO6 | | U | | 10 |
| 8. | | | Differentiate Management Accounting from cost Accounting. | | | | | CO5 | | An | | 10 |
|  | | | **(OR)** | | | | |  | |  | |  |
| 9. | | | Differentiate standard costing from Budgeting. | | | | | CO3 | | An | | 10 |
| 10. | | | Explain the need and importance of Balanced score card. | | | | | CO2 | | An | | 10 |
|  | | | **(OR)** | | | | |  | |  | |  |
| 11. | | | Assuming the cost structure and selling price remain the same in Periods I and II, Find out:   1. P/V ratio 2. Fixed cost 3. Profit when sales are Rs. 1,00,000 4. Sales Required to earn a profit of Rs.20,000 5. Margin of safety   Period Sales Profit  I Rs.1,20,000 9,000  II 1,40,000 13,000 | | | | | CO4 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | | | | |
| 12. | a. | | A Manufacturing company gives you the following data:  1.1.2021 31.12.2021  Rs. Rs.  Stock of Raw materials 40,000 50,000  Stock of finished goods. 1,00,000 1,50,000  Stock of work- in-Progress. 10,000. 14,000   |  |  |  |  | | --- | --- | --- | --- | | Indirect Labour | 50,000 | Administration expenses | 1,00,000 | | Lubricants | 10,000 | power | 30,000 | | Insurance on plant | 3,000 | Direct labour | 3,00,000 | | Purchase of raw materials | 4,00,000 | Depreciation on  machinery | 50,000 | | Sales commission | 60,000 | Factory rent | 60,000 | | Salaries of salesmen | 1,00,000 | Tax on factory  building | 11,000 | | Carriage outward | 20,000 | Sales | 12,00,000 |   Prepare a statement of cost and profit for them showing   1. Prime Cost b) Works cost c) cost of production   d) cost of sales e) profit | | | | | CO2 | | A | | 20 |
|  |  | |  | | | | |  | |  | |  |
| 13. | a. | | Examine the role of Management Accountant in Indian corporate world | | | | | CO 1 | | An | | 20 |
|  |  | |  | | | | |  | |  | |  |
| 14. | a. | | From the following data compute:   1. Material Cost Variance 2. Material Price Variance 3. Material Usage Variance   Standard quantity required 600 kgs  Standard price @ Rs.10 per kg.  Actual quantity used 700 kgs.  The above quantity was bought at Rs. 5,400 | | | | | CO3 | | A | | 20 |
| 15.a |  | | Prepare a flexible budget for overheads on the basis of the following data. Ascertain the overheads rates at 60%, 80% and 100% capacity.  At 80% capacity (Rs.)  Variable overheads:  Indirect labour. 12,000  Stores including spares 4000  Semi-Variable Overheads:  Power (30% Fixed and 70% variable) 20,000  Repairs(60% Fixed and 40% variable) 2,000 Fixed overheads:  Depreciation 11,000  Insurance 3,000  Salaries 10,000  Total overheads 62,000  Estimated direct labour hour 1,24,000 hrs | | | | | CO6 | | A | | 20 |
| 16. | a. | | Coco-Cola Company produces a single article. Following cost data is given about its product:‐  Selling price per unit Rs.40  Marginal cost per unit Rs.24  Fixed cost per annum Rs. 16000  Calculate:  (a)P/V ratio   1. break even sales 2. sales to earn a profit of Rs. 2,000 3. Profit at sales of Rs. 60,000   New break even sales, if price is reduced by 10%. | | | | | CO4 | | A | | 20 |
|  |  | |  | | | | |  | |  | |  |
|  | | | **COURSE OUTCOMES** | | | | | | | | | | |
| CO1 | | | Apply the principles of Management Accounting in practice | | | | | | | | | | |
| CO2 | | | Evaluate Marginal costing decisions | | | | | | | | | | |
| CO3 | | | Understand the materials and labour variances that are implemented in the corporate sector | | | | | | | | | | |
| CO4 | | | Make decisions during crucial times by applying Marginal Costing Techniques | | | | | | | | | | |
| CO5 | | | Have a clear understanding on the distinction between Management Accounting and Financial  Accounting | | | | | | | | | | |
| CO6 | | | To have a thorough knowledge on the preparation of various types of Budgets needed for the  Management to go in the right direction and achieve the goal of the Organisation | | | | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | | | | | | |
| CO / P | | **Remember** | | **Understand** | **Apply** | **Analyze** | **Evaluate** | | **Create** | | **Total** | | |
| CO1 | | 2 | | 10 | - | 20 | - | | - | | 32 | | |
| CO2 | | - | | 2 | 30 | 2 | - | | - | | 34 | | |
| CO3 | | 2 | | - | 20 | 10 | - | | - | | 32 | | |
| CO4 | | - | | - | 30 | - | - | | - | | 30 | | |
| CO5 | | - | | - | - | 10 | - | | - | | 10 | | |
| CO6 | | 2 | | 10 | 20 | - | - | | - | | 32 | | |
| Total | | 6 | | 22 | 100 | 42 | - | | - | | **170** | | |

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| **Course Code** | **17BB2019** | **Duration** | **3hrs** |
| **Course Name** | **INVESTMENT MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | State the meaning of investment. | | CO1 | U | | 2 |
| 2. | Write in detail the concept of risk. | | CO2 | R | | 2 |
| 3. | What do you mean by fundamental analysis? | | CO3 | R | | 2 |
| 4. | Explain the concept portfolio selection. | | CO4 | R | | 2 |
| 5. | Describe the term diversification. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Briefly explain the investment process in detail. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Make a clear draft on the types of risk. | | CO2 | | U | 10 |
| 8. | Write the difference between fundamental analysis and technical analysis. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Analyze and explain about bond and types of bonds. | | CO4 | | U | 10 |
| 10. | Narrate the Arbitrage pricing theory in detail. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Give the importance of diversification of portfolio. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain in detail the factors to be considered to enter the primary market. | CO1 | | U | 20 |
| 13. |  | Enumerate in detail the calculation of portfolio risk and return. | CO2 | | U | 20 |
| 14. |  | Make a brief note about i) moving average, ii) ROC, iii) RSI,  iv) super trend. | CO3 | | A | 20 |
| 15. |  | Evaluate the problems in technical analysis of a stock. | CO4 | | An | 20 |
| 16. |  | Explain the concept of mutual funds and its types. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **17BC2007** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | On 01.04.2022 Amar, Akbar and Abraham entered into partnership introducing capital of R 80,000, R50,000 and R50,000 respectively. The partnership deed is silent on (i) the profit sharing ratio and (ii) interest on capital.  State the applicable (i) profit sharing ratio and (ii) rate of interest on capital as per rules. | | CO1 | A | | 2 |
| 2. | Name the two methods of keeping Departmental Accounts. | | CO4 | R | | 2 |
| 3. | Write a brief note on IFRS. | | CO2 | U | | 2 |
| 4. | A firm is having its head office at Delhi and Branch at Chennai. Following are the two of the transactions during a year   1. Goods supplied to the branch during the year R 32,00,000 2. Cash sales at the branch R 45,00,000   Pass journal entries for the above. | | CO3 | A | | 2 |
| 5. | Bring out any two differences between Receipts & Payments A/c and Income & Expenditure A/c. | | CO5 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | X, Y, and Z are partners of the firm XYZ and Co., sharing Profits and Losses in the ratio of 4: 3: 2. Following is the Balance Sheet of the firm as on 31st March, 20X1:   |  |  |  |  | | --- | --- | --- | --- | | ***Liabilities*** | R | ***Assets*** | R | | Partners’Capitals: |  | FixedAssets | 5,00,000 | | X | 4,00,000 | Stockintrade | 3,00,000 | | Y  Z  General Reserve  Sundry Crs | 3,00,000  2,00,000  90,000  3,20,000 | Sundrydebtors  Cash in hand | 5,00,000  10,000 | |  | 13,10,000 |  | 13,10,000 |   Partners of the firm decided to dissolve the firm on the above-said date. Fixed assets realized R 5,20,000 and book debts R 4,40,000.  Stocks were valued at R 2,50,000 and it was taken over by partner Y.  Creditors allowed discount of 5% and the expenses of realization amounted to R 6,000.  You are required to prepare:  a. Realization account; b. Partners capital account; and c. Cash account | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain the purpose and importance of International Financial Reporting Standards | | CO2 | | U | 10 |
| 8. | From the following particulars relating to the Hyderabad Branch for the year ending 31.03.2022   |  |  |  | | --- | --- | --- | | Balances as on 01.04.2021 | |  | | Stock at branch |  | 15,000 | | Debtors at branch |  | 30,000 | | Petty cash at branch |  | 300 | | Goods sent to the branch |  | 2,52,000 | | Remittances from the branch | |  | | For cash sales | 60,000 |  | | Received from Debtors | 2,10,000 | 2,70,000 | | Goods returned by branch |  | 2,000 | | Cheques sent to the branch | |  | | For Salaries | 9,000 |  | | For Rent and Taxes | 1,500 |  | | For Petty Cash | 1,100 | 11,600 | | Credit Sales |  | 2,28,000 |   Prepare branch account in the head office books. | | CO3 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | A company had two departments A and B. A Department supplies to B Department makes outside sales also. From the following figures prepare the Departmental Trading & Profit and Loss Account for the year ended 31.03.2022   |  |  |  | | --- | --- | --- | |  | DEPARTMENTS | | |  | A (R ) | B (R ) | | Opening Stock | 30,000 | 20,000 | | Purcahses | 2,10,000 | 1,50,000 | | Transfer to B | 50,000 |  | | Sales | 2,00,000 | 3,10,000 | | Closing Stock | 40,000 | 10,000 | | | CO4 | | A | 10 |
| 10. | From the following information prepare Income and Expenditure Account   |  |  | | --- | --- | | Particulars | Amount R | | Fees Collected (including R 3,000 on account of last year) | 28,000 | | Meeting Expenses | 2,000 | | Travelling & Conveyance | 800 | | Fees for the year outstanding | 5,000 | | Salary paid (including R 300 on account of last year) | 2,400 | | Salary outstanding | 400 | | Entertainment Expenses | 500 | | Tournament Expenses | 1,000 | | Purchase of Books and Periodicals (includes R2,000 for purchase of books) | 3,000 | | Rent | 1,200 | | Postage, Telephone and Telegram charges | 1,700 | | Printing & Stationery | 500 | | Donations received | 800 | | | CO5 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Phoenix Ltd has incurred the following costs prior to bringing a machine into full production   |  |  |  | | --- | --- | --- | | Particulars | | Amount (R) | | Purchase Price before rebate and taxes |  | 4,00,000 | | Trade Discount | As shown in the Invoice | 50,000 | | Refundable Purchase Taxes | As shown in the Invoice | 50,000 | | Nonrefundable taxes | As shown in the Invoice | 25,000 | | Architect’s fee | | 10,000 | | Delivery and Installation costs | | 20,000 | | Operating Losses Prior to Commercial Production | | 30,000 |   Calculate the amount at which the machine should be recognized in the accounting records of Phoenix Ltd in accordance with IAS 16. | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Yash, Tanish, and Ruchika were partners sharing Profit & Loss in ratio of 3:2:1. Balance Sheet of the firm is as follows   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Liabilities | | Amount R | Assets | | Amount R | | Fixed Capital: | |  | Fixed Assets | | 45,000 | | - | Yash | 50,000 | Investments | | 15,000 | | - | Tanish | 20,000 | Current Assets: | |  | | - | Ruchika | 10,000 | - | Stock | 10,000 | | Current Accounts: | |  | - | Debtors | 27,500 | | - | Yash | 6,000 | - | Cash & Bank | 12,500 | | - | Ruchika | 4,000 | Current Account: | |  | | Unsecured Loans | | 15,000 | - | Tanish | 10,000 | | Current Liabilities | | 15,000 |  |  |  | |  |  | 1,20,000 |  |  | 1,20,000 |   On 1st April, 20X1 all the partners agreed to form a new company YTR Pvt. Ltd., which will take over the firm as going concern including goodwill, but excluding cash and bank balances. The following matters were also agreed upon:   1. Goodwill should be valued at 3 years’ purchase of super-profits. 2. Actual profit for the purpose of goodwill valuation will be R 20,000. 3. The normal rate of return will be 17.50% per annum of Fixed Capital. 4. All other Assets and Liabilities will be taken over at book value. 5. The purchase consideration will be paid partly in share of R 1 each and partly in cash. Yash and Tanish to acquire interest in new company in the ratio of 3:2 at face value. Ruchika agreed to retire after taking her share in cash. 6. Realization expenses amounted to R 5,000.   Prepare Realization Account, Cash and Bank Account, YTR Private Limited Account, and Capital Accounts of the partners. | CO1 | | A | 20 |
|  |  |  |  | |  |  |
| 13. |  | Complex Ltd. has three departments A, B & C. The following information is provided;   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **A** | **B** | **C** | | Opening Stock Consumption of Direct Materials Wages  Closing Stock  Sales | R  3,000  8,000  5,000  4,000  -- | R  4,000  12,000  10,000  14,000  -- | R  6,000  --  --  8,000  34,000 |   Stocks of each department are valued at cost to the department concerned. Stocks of *A* department are transferred to Bata margin of 50% above departmental cost. Stocks of B department are transferred to C department at a margin of 10% above departmental cost.  Other expenses were:  Salaries R 2,000  Printing & Stationery R 1,000  Rent R 6,000  Interest paid R 4,000  Depreciation R 3,000  Allocate expenses in the ratio of departmental gross profit.  Opening figures of reserves for unrealized profits on departmental stocks were: Department B - R 1,000. Department C – R 2,000.  Prepare Departmental Trading and Profit &Loss Account | CO4 | | A | 20 |
|  |  |  |  | |  |  |
| 14. |  | From the following Receipts and Payments Account of Shyam Club for the year ended 31stDecember, 2021   |  |  |  |  | | --- | --- | --- | --- | | **Receipts** | R | **Payments** | R | | Cash in hand | 150 | Mowing Machine | 1,100 | | Cash at Bank | 2,100 | Ground men’s fee | 1,500 | | Subscription | 5,800 | Rent | 500 | | Rent of the Hall | 3,000 | Salaries to coaches | 4,500 | | Life Membership fee | 2,000 | Office Exp | 2,400 | | Entrance fee (income) | 200 | Sports equipment purchased | 1,200 | | Donations (Gen) | 1,500 | Cash in hand | 350 | | Sale of Grass | 100 | Cash at Bank | 3,300 | |  | **14,850** |  | **14,850** |   Subscriptions due on 31st December, 2020 and December, 2021 were R 900 and R 800 respectively. Subscriptions received also included subscriptions for the year 2021 R 200. Sports equipment in hand on 31st December 2020 was R 1,100. The value placed on his equipment in hand on 31st December 2021 was R 1,300. The mowing machine was purchased on 1st January, 2021 and is to be depreciated @ 20% per annum. Office expenses include R 300 for 2020 and R 400 are still due for payment.  Prepare Income and Expenditure account and Balance Sheet relating to the year 2021 | CO5 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | From following particulars relating to Patna Branch for the year ending 31st March, 2012.   |  |  | | --- | --- | | Stock at Branch at 01.04.2021 | 58900 | | Branch Debtors at 01.04.2021 | 14700 | | Petty cash branch at 01.04.2021 | 720 | | Goods sent to the branch during the year | 329400 | | Cash sales during the year | 315800 | | Credit sales during the year | 140400 | | Cash received from debtos | 137900 | | Cash sent to branch for expenses |  | | Rent | 12000 | | Salary | 36000 | | Petty cash | 7000 | | Stock at Branch at 31.03.2022 | 55400 | | Petty cash at Branch at 31.03.2022 | 730 | | Good retunrned by branch | 1800 |   Prepare the following accounts in the head office books:   1. Branch Stock Account 2. Branch Sales Account 3. Branch Petty Cash Account 4. Memorandum Branch Debtors Account 5. Patna Branch Account 6. Goods Sent to Branch Account 7. Trading , Profit and Loss Account | CO3 | | A | 20 |
|  |  |  |  | |  |  |
| 16. | . | Briefly state the pros and cons of financial reporting and explain its significance. | CO6 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Get the practical applications of Amalgamation of firms. |
| CO2 | Demonstrate importance and impact of IFRS standards. |
| CO3 | Preparation of Branch Accounting including Foreign Branches. |
| CO4 | Prepare and Understand the Accounting Treatment in Departmental Accounts. |
| CO5 | Understand and Prepare Accounts for Non-Profit Organisations. |
| CO6 | Have a thorough knowledge on the implementation and treatment of IFRS especially in the treatment of Plant and Equipment and Intangible Assets. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  |  | 32 |  |  |  | 32 |
| CO2 |  | 12 |  |  |  |  | 12 |
| CO3 |  |  | 32 |  |  |  | 32 |
| CO4 | 2 |  | 30 |  |  |  | 32 |
| CO5 |  |  | 30 | 2 |  |  | 32 |
| CO6 |  | 20 | 10 |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **17BC2013 / 18PA2014** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Preference Share. | | | CO1 | U | 2 |
| 2. | What is share forfeiture? | | | CO2 | R | 2 |
| 3. | Define Time Ratio. | | | CO3 | R | 2 |
| 4. | Explain Human Resource Accounting. | | | CO4 | R | 2 |
| 5. | What is Goodwill? | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Ram & Co Ltd authorized to issue 10000 shares of Rs. 10 each at a premium of 10 payable as follows  On Application Rs.3  On Allotment Rs.4  First and Final Call Rs.4  The company received 12000 applications, the excess 1000 applications are rejected, and remaining applications are made in allotment on PRO-RATA basis. All the call money due are received, pass the journal entry in the books of the company. | | | CO1 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Briefly explain the Salient features of Company. | | | CO2 | U | 10 |
| 8. | Jaico Ltd., made a public issue of 80000 equity shares of Rs.10 each. The entries issue was underwritten by five underwriters as follows:  A-25%; B-15%; C-10%; D-30% and E-20%  Applications bearing the rubber stamp of an underwriter are to be applied in relief of his liability. As a result of the issue, the following applications were received  Bearing rubber stamp of A for 11000 shares  Bearing rubber stamp of B for 8200 shares  Bearing rubber stamp of C for 7400 shares  Bearing rubber stamp of D for 6600 shares  Bearing rubber stamp of E for 6800 shares  Not bearing any stamp 24000   |  | | --- | | 64000 |   You are required to find out the liability of individual underwriters. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Briefly explain difference between Private Limited Company and a Public limited Company. | | | CO4 | U | 10 |
| 10. | Following a series of losses ABT Co. Ltd., resolved to reduce its capital to 50000 fully paid Rs. 5 shares and to eliminate share premium account. The company’s Balance Sheet prior to implementation of the scheme was:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital:** |  | Goodwill | 100000 | | 50000 fully paid shares of Rs 10 each | 500000 | land & Building | 162000 | | Securities Premium | 50000 | Plant & Machinery | 207000 | | Creditors | 62000 | Stock | 92000 | | bank Overdraft | 73000 | Debtors | 74000 | |  |  | Profit & Loss A/c | 50000 | |  | 685000 |  | 685000 |   It was resolved to apply the sum available under the scheme:   1. To write off the goodwill account 2. To write off the debit balance of the Profit & Loss account 3. To reduce the book values of the assets by the following amounts:   Land and Building 42000  Plant and Machinery 67000  Stock 33600  d) To provide a bad debts reserve of 10% of the book value of debtors.  Show the journal entries to give effect to the scheme and prepare the revised balance sheet after its implementation. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Write a short note on:  a) Amalgamation b) Calls in Arrears c) Debenture d) Interim Dividend | | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. CO1 U  The following is the Balance Sheet of Malar Industries Ltd. On.31st Dec 2005   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital** |  | Goodwill | 45000 | | 60000 6% preference shares of Rs 100 each | 600000 | Land & Building | 600000 | | 12000 equity shares of Rs 100 each | 1200000 | Plant & machinery | 900000 | | 8% Debenture | 300000 | Stock | 130000 | | Bank overdraft | 300000 | Debtors | 140000 | | Sundry creditors | 150000 | Cash | 15000 | |  |  | Profit & Loss A/c | 700000 | |  |  | Preliminary Expenses | 20000 | |  | 2550000 |  | 2550000 |   On the above date, the company adopted the following scheme of reconstruction.   1. The equity shares to be reduced to shares of Rs.40 each fully paid and the preference shares to be reduced to fully paid shares of Rs.75 each. 2. The debenture holders took over stock and debtors in full satisfaction of their claims. 3. The land & Building to be appreciated by 30% and Plant & Machinery to be depreciated by 30%. 4. The fictitious and intangible assets are to be eliminated. 5. Expenses of reconstruction amounted to Rs.5000.   Give journal entries incorporating the above scheme of reconstruction and prepare the reconstructed Balance Sheet. | | | | | 20 |
| 13. | a. |  | | CO2 | U | 20 |
|  | From the following information relating to Vijaya Bank Ltd., prepare the profit & Loss A/c for the year ended 31st December, 2007.   |  |  |  |  | | --- | --- | --- | --- | |  | **Rs** |  | **Rs** | | Rent received | 72000 | Salaries and allowances | 218800 | | Exchange and commission | 32800 | Postage | 5600 | | Interest on fixed deposits | 1100000 | Sundry charges | 4000 | | Interest on savings bank A/cs | 272000 | Director's & Auditor's fee | 16800 | | interest on overdrafts | 216000 | Printing | 8000 | | Discount on bills discounted | 780000 | Law charges | 3600 | | Interest on current accounts | 168000 | Locker rent | 1400 | | Interest on cash credits | 892000 | Transfer fee | 2800 | | Depreciation on bank property | 20000 | Interest on Loan | 1036000 | | | | | |  |
| 14. | a. | |  | CO3 | A | 20 |
|  | James Co. Ltd was incorporated on May 2008 to take over the business of X & Co.’ as a going concern from January 1, 2008. The profit and loss account for the year ending December 31, 2003 was as follows.  **Profit and Loss A/C of “James” Co. Ltd. for the year ended 31.12.2008**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | To Rent and Taxes | 12000 | By Trading account | 155000 | | To Insurance | 3000 | (Gross Profit) |  | | To Electricity charges | 2400 |  |  | | To Salaries | 36000 |  |  | | To Director fee | 3000 |  |  | | To Auditors fee | 1600 |  |  | | To Commission | 6000 |  |  | | To Advertisement | 4000 |  |  | | To Discount | 3500 |  |  | | To Office expenses | 7500 |  |  | | To Carriage | 3000 |  |  | | To Bank Charges | 1500 |  |  | | To Preliminary expenses | 6500 |  |  | | To Bad debts | 2000 |  |  | | To Interest on Loan | 3000 |  |  | | To Net Profit | 60000 |  |  | |  | 155000 |  | 155000 |   The total turnover for the year ending December 31, 2008 was Rs. 500000 Divided into Rs.150000 for the period up to May 1, 2008 and Rs.350000 for the remaining period. Ascertain the profits earned prior to the incorporation of the company. | | | | |  |
| 15. | a. | |  | CO4 | An | 20 |
|  | Star & Co. Ltd is a company with authorized capital of Rs. 5000 equity shares of Rs. 100 each on 31.12.2003 of which 2500 shares were called up. The following are the balances extracted from the ledger as on 31.12.2003.  **Trial balance of Star & Co. Ltd.**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs** | **Particulars** | **Rs** | | Opening stock | 50000 | Sales | 325000 | | Purchases | 200000 | Discount received | 3150 | | Wages | 70000 | Profit and Loss A/C | 6220 | | Discount Allowed | 4200 | Creditors | 35200 | | Insurance up to (31.3.2004) | 6720 | Reserves | 25000 | | Salaries | 18500 | Loan from Managing Director | 15700 | | Rent | 6000 | Share Capital | 250000 | | General Expenses | 8950 |  |  | | Printing | 2400 |  |  | | Advertisement | 3800 |  |  | | Bonus | 10500 |  |  | | Debtors | 38700 |  |  | | Plant | 180500 |  |  | | Furniture | 17100 |  |  | | Bank | 34700 |  |  | | Bad debts | 3200 |  |  | | Calls-in-arrears | 5000 |  |  | |  | 660270 |  | 660270 |   You are required to prepare Profit & Loss Account for the year ended 31.12.2003 and a balance sheet as on that date. The following further information is given.  (a) Closing stock was valued at Rs. 191500.  (b) Depreciation on Plant at 15% and on furniture at 10% should be provided.  (c) A tax provision of Rs.8000 is considered necessary.  (d) The directors declared an interim dividend on 15.8.03 for 6 months ending June 30, 2003 @ 6% | | | | |  |
|  |  | |  |  |  |  |
| 16. |  | | Briefly explain distinction between a Partnership and a Company. | CO5 | R | 20 |
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|  | **COURSE OUTCOMES** |
| CO1 | Get the practical applications of Internal Reconstruction & Amalgamation of firms. |
| CO2 | Demonstrate importance and impact of IFRS standards in preparing company accounts. |
| CO3 | Preparation of Statement of Accounts for Insurance & Holding companies. |
| CO4 | Gain Adequate knowledge on Human Resource Accounting. |
| CO5 | Apply the technical skills learnt on the Valuation Process of a business as well as Shares. |
| CO6 | Do the computations on a Business Acquisition Case such as Amalgamation and Absorption. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **17BC2014** | **Duration** | **3hrs** |
| **Course Name** | **COMPANY LAW AND SECRETARIAL PRACTICE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define a company. | | CO1 | R | | 2 |
| 2. | Name the three general meetings of a company. | | CO2 | R | | 2 |
| 3. | Write a brief note on Memorandum of Association. | | CO3 | U | | 2 |
| 4. | State the sources from which a company can buy back its own shares or other specified securities. | | CO4 | U | | 2 |
| 5. | Define “Director”. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Narrate the procedure for incorporating a company. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Write a note on Minutes of meeting. | | CO2 | | R | 10 |
| 8. | Bring out the differences between Memorandum of Association and Articles of Association. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain the kinds of preference shares. | | CO4 | | U | 10 |
| 10. | Explain the disqualifications for appointment of directors. | | CO5 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the provisions relating to Annual General Meeting. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Bring out the important characteristics of a joint stock company. | CO1 | | U | 10 |
|  | b. | Define ordinary resolution and list out the purposes for which ordinary resolution is necessary and sufficient. | CO2 | | A | 10 |
|  |  |  |  | |  |  |
| 13. | a. | Elaborate the legal effect of the Articles of Association and Memorandum of Association between   1. Members and the company. 2. Members inter se. 3. Company and outsiders | CO3 | | U | 10 |
|  | b. | Narrate the provisions regarding application for and allotment of shares. | CO4 | | U | 10 |
|  |  |  |  | |  |  |
| 14. |  | Explain the provisions as to the appointment of   1. First directors 2. directors by the Company 3. directors by the Directors. | CO5 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | “Directors are not only agents but also assume various other positions as employees, officers and trustees” Discuss. | CO5 | | An | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain in what ways a person becomes and ceases to be a member of a company. | CO6 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Draft the procedure for Incorporating accompany. |
| CO2 | Prepare Minutes of Meeting and know how company meetings are conducted. |
| CO3 | Give inputs on preparing Memorandum and Articles of Association and understand the information in the Prospectus and other Statements issued by the companies. |
| CO4 | Have a thorough knowledge on how shares are being allotted to the Public. |
| CO5 | Understand the way in which the Directors of Companies are being appointed and what are the circumstances in which they will be removed from performing their duties. |
| CO6 | Have a clear view on the induction of members into a company and the compliance requirement to be followed by the companies. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 20 |  |  |  |  | 22 |
| CO2 | 12 | - | 10 |  |  |  | 22 |
| CO3 | - | 12 | - | 10 |  |  | 22 |
| CO4 | - | 22 |  | - |  |  | 22 |
| CO5 | 2 | 20 | 10 | 20 |  |  | 52 |
| CO6 |  | 10 |  | 20 |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **17BC2016** | **Duration** | **3hrs** |
| **Course Name** | **INDUSTRIAL LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | State the meaning of employee and employer. | | CO1 | U | | 2 |
| 2. | Write in detail about trade union act. | | CO2 | R | | 2 |
| 3. | What do you mean by minimum rate of wage? | | CO3 | R | | 2 |
| 4. | Explain the concept compensation. | | CO4 | R | | 2 |
| 5. | Describe the term gratuity. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Briefly explain the health, safety and welfare provisions in factories. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Make a clear draft on rights and liabilities of trade unions. | | CO2 | | U | 10 |
| 8. | Explain in brief about the eligibility for bonus. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Analyse and explain about Employee State Insurance Corporation. | | CO4 | | U | 10 |
| 10. | Narrate the concept Employee’s Pension Scheme in brief. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Give the importance of trade unions in industries. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain in detail on approval, licensing and registration of factories under Factories Act, 1948. | CO1 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | Enumerate in detail the Industrial Dispute Act, 1947. | CO2 | | U | 20 |
|  |  |  |  | |  |  |
| 14. |  | Write in detail the rules for payment of wages. | CO3 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | Evaluate the benefits available for a labour under Laws on Labour Welfare. | CO4 | | An | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain the concept Employee’s Provident Fund in detail. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **17BC2018** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL STATEMENT ANALYSIS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | List out the tools for analyzing financial Statements. | | | CO1 | R | 2 |
| 2. | Write a note on Net Worth. | | | CO4 | U | 2 |
| 3. | Write a note on Capital Employed. | | | CO3 | R | 2 |
| 4. | Define Funds from operation. | | | CO5 | R | 2 |
| 5. | Prepare a Proforma of Cash flow statement as per IFRS. | | | CO6 | C | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the need and importance of Financial statement analysis. | | | CO1 | U | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Write a note on   1. Current Liability and Provisions and 2. Non – Current Assets | | | CO6 | U | 10 |
| 8. | Analyze the importance of Fund flow statement for management. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Distinguish between cash flow statement and Balance Sheet. | | | CO3 | E | 10 |
| 10. | Explain the need and importance of Balanced score card. | | | CO2 | A | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Assuming the cost structure and selling price remain the same in Periods I and II, Find out:   1. P/V ratio 2. Fixed cost 3. Profit when sales are Rs. 1,00,000 4. Sales Required to earn a profit of Rs.20,000 5. Margin of safety   Period Sales (Rs.) Profit (Rs.)    I 1,20,000 9,000  II 1,40,000 13,000 | | | CO4 | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12 | |  | Discuss the various users of Financial Statements. | CO 5 | U | 20 |
|  | |  |  |  |  |  |
| 13 | |  | Analyze in detail the regional/ cross boarder and sectoral analysis of financial statements. | CO 1 | An | 20 |
|  | |  |  |  |  |  |
| 14. | |  | From the following statements of Blue Metals Ltd., for the year ending 31st March 2017 you are required to calculate the following ratios:   1. Current Ratio 2. Quick Ratio 3. Operating Ratio 4. Stock Turnover Ratio 5. Fixed Assets Turnover Ratio 6. Debtors Turnover Ratio 7. Net Profit to Capital Employed.  |  |  |  |  | | --- | --- | --- | --- | | Liabilities | Rs | Assets | Rs. | | Share Capital | 5,00,000 | Land &  Buildings | 5,00,000 | | General Reserve | 4,00,000 | Plant & Machinery | 2,00,000 | | P&L a/c | 1,50,000 | Stock | 1,50,000 | | Sundry Creditors | 2,00,000 | Debtors | 2,50,000 | |  |  | Cash | 1,50,000 | |  | **12,50,000** |  | **12,50,000** |   **PROFIT & LOSS ACCOUNT**   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Rs. | Particulars | Rs. | | To Opening  Stock | 2,50,000 | By Sales | 18,00,000 | | To Purchases | 10,50,000 | By Closing Stock | 1,50,000 | | To Gross  Profit | 6,50,000 |  |  | |  | 19,50,000 |  | 19,50,000 | | To Selling & Distribution expenses | 1,00,000 | By Gross Profit | 6,50,000 | | To Admin Expenses | 2,30,000 | By Profit on sale of Fixed Asset | 50,000 | | To Finance Expenses | 20,000 |  |  | | To Net Profit | 3,50,000 |  |  | |  | 7,00,000 |  | 7,00,000 | | CO3 | A | 20 |
|  | |  |  |  |  |  |
| 15. | |  | From the following Balance Sheet of Mohan Ltd. Prepare cash flow Statement:  Balance Sheet of Mohan Ltd. as at 31 Mar. 2016 and 31 Mar. 2017   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Note No. | March 31, 2017 (Rs) | March 31, 2016 (Rs) | | I) Equity and Liabilities | 1 |  |  | | 1. Shareholders’ Funds |  |  | | a) Equity share capital | 3,00,000 | 2,00,000 | | b) Reserves and surplus | 2,00,000 | 1,60,000 | | 2. Non-current liabilities |  |  | | a) Long-term borrowings | 80,000 | 1,00,000 | | 3. Current liabilities |  |  | | Trade payables |  | 1,20,000 | 1,40,000 | | Short-term provisions | 2 | 70,000 | 60,000 | | Total |  | 7,70,000 | 6,60,000 | | II) Assets |  |  |  | | 1. Non-current assets |  |  |  | | a) Fixed assets | 3 | 5,00,000 | 3,20,000 | | 2. Current assets |  |  |  | | a) Inventories |  | 1,50,000 | 1,30,000 | | b) Trade receivables |  | 4,90,000 | 1,20,000 | | c) Cash and cash equivalents |  | 5,30,000 | 90,000 | | Total |  | 7,70,000 | 6,60,000 | | CO6 | A | 20 |
|  | |  |  |  |  |  |
| 16. | |  | From the following particulars of Bharat Gas Limited, Calculate Cash Flows from Investing Activities   |  |  |  |  | | --- | --- | --- | --- | | Particulars | Note No. | Figures as the end of 2017 (Rs) | Figures as on end of reporting 2016 (Rs) | | II) Assets |  |  |  | | 1. Non-current Assets |  |  |  | | a) Fixed assets |  |  |  | | i) Tangible assets | 1 | 12,40,000 | 10,20,000 | | ii) Intangible assets | 2 | 4,60,000 | 3,80,000 | | b) Non-current  investments | 3 | 3,60,000 | 2,60,000 | | CO4 | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Prepare company accounts as per Schedule VI |
| CO2 | Handle MS Excel to analyze the Balance sheet |
| CO3 | Demonstrate knowledge in IFRS and Ind AS |
| CO4 | Analyze and Interpret the Financial Statement |
| CO5 | Synthesize Directors Report & Manageme`1nt Discussions |
| CO6 | Evaluate the differences in Life Insurance and General Insurance company’s financial statements |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO/ P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 | 20 | - | - | - | 32 |
| CO2 | - | - | 10 | - | - | - | 10 |
| CO3 | 2 | - | 20 | - | 10 | - | 32 |
| CO4 | - | 2 | 30 | - | - | - | 32 |
| CO5 | - | 22 | - | 10 | - | - | 32 |
| CO6 | - | 10 | 20 | - | - | 2 | 32 |
| Total | 4 | 44 | 100 | 10 | 10 | 2 | 170 |

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| **Course Code** | **18PA2002 / 20BC2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANISATION AND MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Management. | | CO1 | U | | 2 |
| 2. | State the purpose of planning in management. | | CO2 | R | | 2 |
| 3. | Narrate the corporate code of ethics. | | CO3 | R | | 2 |
| 4. | Write the meaning of Human Resource Management. | | CO4 | R | | 2 |
| 5. | List out the motivational Theories. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | State the nature and characteristics of management. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Describe the purpose and principles of organization. | | CO2 | | U | 10 |
| 8. | State the accounting and reporting systems of organization. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | State the objectives and functions of human resource management. | | CO4 | | U | 10 |
| 10. | Explain Maslow’s Herzberg Theory. | | CO5 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the leadership style. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Describe the various factors affecting the business. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. |  | State the nature, importance, and purpose of planning. | CO2 | | An | 20 |
|  |  |  |  | |  |  |
| 14. |  | Describe the internal controls and prevention of fraud. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | Explain McGregor’s X and Y theory. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain in detail the personal effectiveness and communication in business. | CO5 | | U | 20 |
|  |  |  |  | |  |  |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the different types of Organizational Charts (Structure). |
| CO2 | To Remember the Chart on Staffing. |
| CO3 | To Analyze the duties and responsibilities of modern HR manager in various organizations. |
| CO4 | To Evaluate Chart on sources of recruitment. |
| CO5 | To Develop Control Chart for different industry/business groups. |
| CO6 | To Applyand resolve Ethical dilemmasinhandling conflicts. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 12 |  | 20 |  |  | 32 |
| CO2 | 2 | 10 |  | 20 |  |  | 32 |
| CO3 | 2 | 20 |  | 10 |  |  | 32 |
| CO4 | 2 | 30 |  |  |  |  | 32 |
| CO5 |  | 32 |  |  |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **18PA2012** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING - II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | | | | | | | **Course Outcome** | | **Bloom’s Level** | | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | | | | | | | |
| 1. | Define Margin of Safety. | | | | | | | | | CO1 | | U | | | 2 |
| 2. | Define Batch Costing. | | | | | | | | | CO2 | | R | | | 2 |
| 3. | Narrate Standard Costing. | | | | | | | | | CO3 | | R | | | 2 |
| 4. | Describe Cost Drivers. | | | | | | | | | CO4 | | R | | | 2 |
| 5. | Evaluate Cost Pool. | | | | | | | | | CO5 | | U | | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | | | | | | | |
| 6. | The cost information related to process X are as follows:  Material introduced in the process (units) 10,000  Units completed and transferred 8,000  Process Cost: Material ₹13,720  Labour ₹24,000  Overhead ₹15,980  Degree of completion of closing work-in-progress  Material 90%  Labour 80%  Overhead 70%  Prepare statement of equivalent production, statement of cost and process X account. | | | | | | | | | CO3 | | | A | | 10 |
|  | **(OR)** | | | | | | | | |  | | |  | |  |
| 7. | Calculate material cost variance, material quantity variance and material price variance from the following:   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Material** | **Standard** | | **Actual** | | | Qty | Rate(₹) | Qty | Rate(₹) | | X | 1,000 | 6 | 1,100 | 7 | | Y | 700 | 10 | 600 | 8 | | | | | | | | | | CO3 | | | A | | 10 |
| 8. | Define ‘budget’ and ‘budgetary control’. State the advantages of budgetary control in an organization. | | | | | | | | | CO5 | | | U | | 10 |
|  | **(OR)** | | | | | | | | |  | | |  | |  |
| 9. | Calculate labour rate variance for actual output of 500 units   |  |  |  | | --- | --- | --- | | **Particulars** | **Standard** | **Actual** | | Number of labour hours per unit | 3 | 3.5 | | Wage rate per hour (₹) | 11 | 12 | | | | | | | | | | CO3 | | | A | | 10 |
| 10. | Demonstrate the minimum selling price from the following particulars:  Marginal Cost per unit ₹25  Fixed Cost ₹10,000  Number of units sold 1,000  Present selling price ₹40  State whether the company can sell @₹30 per unit. | | | | | | | | | CO2 | | | U | | 10 |
|  | **(OR)** | | | | | | | | |  | | |  | |  |
| 11. | The following data are obtained from the records of a factory:  Sales (4000 units @ ₹25 each) 1,00,000  Variable Cost 72,000  Fixed Cost 16,800  Calculate:   1. P/V ratio 2. Break-even Sales 3. Margin of Safety   What additional units should be sold to obtain the same amount of profit if the selling price is reduced to ₹20. | | | | | | | | | CO1 | | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | | | | | | | |
| 12. | | a. | | | Define Break Even Point. State the procedures of preparing Break Even Point. | | | | | CO1 | | | U | | 20 |
|  | |  | | |  | | | | |  | | |  | |  |
| 13. | | a. | | | A Company is manufacturing two different products namely X and Y. The expenses for manufacturing the products are as follows:   |  |  |  | | --- | --- | --- | | **Particulars** | **Product X (₹)** | **Product Y (₹)** | | Materials:  3 kg @ ₹10  5 kg @ ₹10 | 30  - | -  50 | | Labour | 10 | 20 | | Fixed Cost | 15 | 8 | |  | **55** | **78** | | Selling Price | 73 | 105 | | Profit | **18** | **27** |   The total number of units produced in a month are X 1,000 units and Y 1,500 units. The raw material is the key factor. Availability of raw material is 15,000 kgs.  Point out the product which gives the maximum profit through marginal costing techniques. | | | | | CO2 | | | An | | 20 |
|  | |  | | |  | | | | |  | | |  | |  |
| 14. | | a. | | | Define Strategic Cost Management. Discuss the traditional costing method with activity based costing. | | | | | CO6 | | | U | | 20 |
|  | |  | | |  | | | | |  | | |  | |  |
| 15. | | a. | | | The standard labour cost of a product manufactured by X Ltd is stated as follows:   |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours per unit of output** | **Hourly rate**  **₹** | **Amount**  **₹** | | A | 12 | 12 | 144 | | B | 8 | 10 | 80 | |  | 20 |  | 224 |   The actual cost for producing 200 units is as follows:     |  |  |  |  | | --- | --- | --- | --- | | **Workers** | **Hours per unit of output** | **Hourly rate**  **₹** | **Amount**  **₹** | | A | 2,500 | 13 | 32,500 | | B | 1,500 | 9 | 13,500 | |  | 4,000 |  | 46,000 |   Calculate (i) Labour Cost Variance (ii) Labour Rate Variance (iii) Labour Efficiency Variance (iv) Labour Mix Variance. | | | | | CO4 | | | An | | 20 |
|  | |  | | |  | | | | |  | | |  | |  |
| 16. | | a. | | | Differentiate Activity-based costing and traditional Costing. | | | | | CO5 | | | R | | 20 |
|  | |  | | |  | | | | |  | | |  | |  |
|  | | | **COURSE OUTCOMES** | | | | | | | | | | | | |
| CO1 | | | Calculate BEP and interpret the results. | | | | | | | | | | | | |
| CO2 | | | Decide on key issues using this CVP analysis. | | | | | | | | | | | | |
| CO3 | | | Prepare a variance report. | | | | | | | | | | | | |
| CO4 | | | Apply the concept of SCM techniques in regular decision making. | | | | | | | | | | | | |
| CO5 | | | Prepare budgets. | | | | | | | | | | | | |
| CO6 | | | Do performance analysis. | | | | | | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | | | | | | | | |
| CO / P | | | | **Remember** | | **Understand** | **Apply** | **Analyze** | **Evaluate** | | **Create** | | | **Total** | |
| CO1 | | | |  | | 22 | 10 |  |  | |  | | | 32 | |
| CO2 | | | | 2 | | 10 |  | 20 |  | |  | | | 32 | |
| CO3 | | | | 2 | |  | 30 |  |  | |  | | | 32 | |
| CO4 | | | | 2 | |  |  | 20 |  | |  | | | 22 | |
| CO5 | | | | 20 | | 12 |  |  |  | |  | | | 32 | |
| CO6 | | | |  | | 20 |  |  |  | |  | | | 20 | |
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| **Course Code** | **20BC2004** | **Duration** | **3hrs** |
| **Course Name** | **MARKETING MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Marketing in essence is satisfying human needs and wants. Differentiate needs from wants. | | CO1 | An | | 2 |
| 2. | List out some of the product decisions. | | CO2 | R | | 2 |
| 3. | Explain core product. | | CO3 | U | | 2 |
| 4. | Explain two level channel. | | CO4 | U | | 2 |
| 5. | Describe Cost plus pricing. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Discuss in detail the evolution of marketing concept. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Discuss various bases on which a company can segment its market. Give examples. | | CO2 | | A | 10 |
| 8. | A target market comprises of the set of buyers who share common needs which the company decides to serve. Explain how target market can be conducted at numerous different levels. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Elucidate any five methods of Pricing. | | CO5 | | U | 10 |
| 10. | Explain in brief the various elements of promotion mix. | | CO4 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | List out the 4P’s of marketing and illustrate various decisions related to each P. | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Elucidate the determinants of customer perceived value. | CO1 | | U | 10 |
|  | b. | List out the elements of promotion mix and explain how advertising is more important for a new company or a new product. | CO5 | | U | 10 |
|  |  |  |  | |  |  |
| 13. | a. | Explain the concept of product positioning. | CO3 | | A | 10 |
|  | b. | Narrate the functions of Channels of Distribution. | CO4 | | U | 10 |
|  |  |  |  | |  |  |
| 14. |  | Describe the various stages of Product Life Cycle and strategies to be adopted in each and every stage. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | Explain the new product development process in detail. | CO2 | | An | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain how a company should manage the channel conflict. | CO6 | | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Evaluate applicability of basic elements of marketing. |
| CO2 | Use the 4Ps frame to help design the marketing elements needed for a successful product offering. |
| CO3 | Use current trends in marketing planning and analyse the market. |
| CO4 | Apply principles of buyer behavior to make strategic marketing decision. |
| CO5 | Build portfolio models in different industries. |
| CO6 | Develop and execute marketing plans. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 20 | - | 2 |  |  | 22 |
| CO2 | 2 | - | 10 | 20 |  |  | 32 |
| CO3 | - | 22 | 10 | 10 |  |  | 42 |
| CO4 | - | 12 | 10 | - |  |  | 22 |
| CO5 | 2 | 20 | - | - |  |  | 22 |
| CO6 | - | - | 30 |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2005** | **Duration :** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING -II** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **Course Outcome / Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Define Single Entry system. | CO1 / R | 2 |
| 2. | Briefly explain consignment. | CO2 / R | 2 |
| 3. | Explain the term insurance claims. | CO 5 / U | 2 |
| 4. | Define the term minimum rent. | CO4 / R | 2 |
| 5. | List out the methods of preparing Joint venture account. | CO3 / U | 2 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | | | | | | | | | | | |
| 6. | Differentiate sales from consignment. | | | | | | | | CO 1 / E | | | 10 | |
|  | **(OR)** | | | | | | | | | | |  | |
| 7. | Akash consigns goods to Balan valued at 8000 cost price. Expenses incurred by Akash are: freight 40; insurance 100; cartage 20.Commission is allowed at 5% on sales. An advance of 5000 is made by the consignee. Balan incurs the following expenses: duty 80; cartage inward 40; advertising 200; and cash sales amounted to 7600. At balance date one-quarter of the goods are unsold. Calculate the value of unsold goods. | | | | | | | | CO2 / A | | | 10 | |
|  |  | | | | | | | | | | |  | |
| 8. | Arun acquired on 1st January, 2021 a machine under a Hire-Purchase agreement which provides for 5 annual instalments of ` 6,000 each, the first instalment being due on 1st July, 2021. Assuming that the applicable rate of interest is 10 per cent per annum, calculate the cash value of the machine. All working should form part of the answer. | | | | | | | | CO3 / A | | | 10 | |
|  | **(OR)** | | | | | | | | | | |  | |
| 9. | The Kashmir Minerals Ltd acquired a lease from a landlord for the purpose of extracting ore. It was agreed that the company should pay Rs 12 per ton of ore raised subject to minimum rent of Rs 36,000 a year and that the short working could be recouped in the first 3 years. The output raised for the first four years was Year Production (in units)  2017-20181750  2018-2019 2750  2019-2020 3750  2020-2021 4750  Prepare Royalty Accounts | | | | | | | | CO4 / C | | | 10 | |
|  |  | | | | | | | | | | |  | |
| 10. | Following information of an accounting year 2022 is given: Opening Capital R60,000; Drawings R 5,000; Capital added during the year R10,000 and Closing Capital R 90,000. Calculate the Profit or Loss for the year. | | | | | | | | CO5 / A | | | 10 | |
|  | **(OR)** | | | | | | | | | | |  | |
| 11. | Analyse the various fire insurance policies available to a common man in India. | | | | | | | | CO6 / An | | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | | | | | | | | | | | |
| 12. |  | | Anju stores of Jammu consigned on 1st January, 2020, 50 cases of goods at Rs.200 each to Raman Traders of Delhi for sale on commission at 10% on gross sales. Anju stores paid Rs.500 for packing, freight and insurance. Raman Traders took delivery of the goods on 11th January, 2020, after accepting a 15 days bill for Rs. 5,000 and paid Rs. 150 for carriage. They sold 40 cases of goods @ Rs. 250 and balance for Rs. 260 each. Their sales expenses amounted to Rs. 200. On 31st January, 2020, Raman Traders forwarded an account sale together with a draft for the balance.  Prepare account sales rendered by RamanTraders. andalsogive journal entries in the books of Anju stores. | | | | | | | CO1 / C | | | 20 | |
|  | | | | | | | | | | | | | | |
| 13. |  | | Enumerate the features of Hire purchase agreement. | | | | | | | CO2 / A | | | 20 | |
|  |  | |  | | | | | | | | | |  | |
| 14. |  | | S.K. Collieries Co. Ltd. took from M/s Bihari Bros, a lease of a coal field for a period of 25 years from 1st April, 2007 on a royalty of Rs 25 per tonne of coal extracted with a Dead Rent of Rs 2,20,000 a year with power to recoup short-workings during the first five years of the lease. The company closes its books of account on 31st March every year.  The output in the first five years of the lease was as follows:  https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image006_thumb2_thumb-10.jpg  (a) Pass journal entries for all the transactions relating to royalties for the five years in the books of S.K. Collieries C. Ltd. | | | | | | | CO3 / A | | | 20 | |
|  | | | | | | | | | | | | | | |
| 15. |  | | Ram Prasad keeps his books on Single Entry System and from them and the particulars supplied, the following figures were gathered together on 31st March, 2021: Book Debts R 10,000; Cash in Hand R 510; Stock-in-Trade (estimated) R 6,000; Furniture and Fittings R 1,200; Trade Creditors R 4,000; Bank Overdraft R 1,000; Ram Prasad stated that he started business on 1st April with cash R 6000 paid into bank but stocks valued at R 4,000. During the year he estimated his drawings to be R 2,400. You are required to prepare the statement, showing the profit for the year, after writing off 10% for Depreciation on Furniture and Fittings. Prepare the balance sheet as on 31st March 2021. | | | | | | | CO4/C | | | 20 | |
|  |  | |  | | | | | | | | | |  | |
| 16. |  | | A fire occurred on 15th December, 2021 in the premises of D Co. Ltd. From the following figures, calculate the amount of claim to be lodged with the insurance company for loss of stock:  **https://www.yourarticlelibrary.com/wp-content/uploads/2016/03/clip_image009_thumb2-11.jpg** | | | | | | | CO5 / A | | | 20 | |
|  | **COURSE OUTCOMES** | | | | | | | | | | | | | | |
| CO1 | Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system. | | | | | | | | | | | | | | |
| CO2 | Start and close the consignment accounts ascertain abnormal loss | | | | | | | | | | | | | | |
| CO3 | Understand and prepare Joint ventures accounts and ascertain profits/losses | | | | | | | | | | | | | | |
| CO4 | Calculate royalty, and prepare ledger accounts to record royalty related transactions | | | | | | | | | | | | | | |
| CO5 | Calculate interest under various scenarios for hire purchase and instalment transactions. | | | | | | | | | | | | | | |
| CO6 | Understand the preparation of statement of fire insurance claim with average clause application | | | | | | | | | | | | | | |
| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | | | | | | | | | |
| CO / P | | **Remember** | | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | | | **Total** | | | | |
| CO1 | | 2 | | - | - | - | 10 | 20 | | | 32 | | | | |
| CO2 | | 2 | | - | 30 | - | - | - | | | 32 | | | | |
| CO3 | | - | | 2 | 30 | - | - | - | | | 32 | | | | |
| CO4 | | 2 | | - | - | - | - | 30 | | | 32 | | | | |
| CO5 | | - | | 2 | 30 | - | - | - | | | 32 | | | | |
| CO6 | | - | | - | - | 10 | - | - | | | 10 | | | | |
| Total | | 6 | | 4 | 90 | 10 | 10 | 50 | | | 170 | | | | |

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| **Course Code** | **20BC2006** | **Duration :** | **3hrs** |
| **Course Name** | **BANKING THEORY LAW AND PRACTICE** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **Course Outcome / Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Define Banking. | CO1 / R | **2** |
| 2. | State about loans and Advances. | CO2 / R | **2** |
| 3. | Explain Crossing. | CO 3 / U | **2** |
| 4. | Analyse Internet Banking. | CO4 / An | **2** |
| 5. | Criticise Mobile Banking. | CO5 / C | **2** |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Write the Types of Deposits. | CO 1 / R | 10 |
|  | **(OR)** | |  |
| 7. | Describe Types of Customers. | CO2 / U | 10 |
|  |  | |  |
| 8. | Discuss the Rights and Obligations of Banker. | CO3 / U | 10 |
|  | **(OR)** | |  |
| 9. | Explain Internet Banking Vs Traditional Banking. | CO4 / C | 10 |
| 10. | Point out Endorsement. | CO 5 / A | 10 |
|  | **(OR)** | |  |
| 11. | Categorise Customer Grievances and Redressal. | CO6 / C | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. |  | Point out the Procedure for Opening Accounts. | CO1 / A | 20 |
| 13. |  | Explain Payment methods (Digital Cheque, Electronic Cash, Electronic Cards, SWIFT, Plastic cards etc.). | CO2 / A | 20 |
| 14. |  | Analyse different modes of creating charges. | CO3 / An | 20 |
| 15. |  | Write types of Crossing. | CO4 / C | 20 |
| 16. |  | Describe Banker and customer Relationship. | CO5 / U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the rules and regulations of Banking Law and connected norms. |
| CO2 | Understanding the robust suite of services in an attempt to serve all the financial needs of each customer. |
| CO3 | Analysing the rights and liabilities of a customer and bank’s role in regard to various situations in their relationship. |
| CO4 | Apply the characteristics of negotiable instruments and the law applicable to the banker and customer. |
| CO5 | To evaluate the technology in banking sector and make use of it in the day today transaction. |
| CO6 | To check the awareness among the students with regard to the RBI guidelines on taking decisions on investment . |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 |  | 20 |  |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  |  | 2 |  | 30 | 32 |
| CO5 |  | 20 | 10 |  |  | 2 | 32 |
| CO6 |  |  |  |  |  | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |

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| **Course Code :** | **20BC2007** | **Duration :** | **3hrs** |
| **Course Name :** | **COMPANY LAW AND SECRETARIAL PRACTICE** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **Course Outcome / Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Define a company limited by shares. | CO1/ R | 2 |
| 2. | State any two differences between a company and a partnership firm. | CO2/ An | 2 |
| 3. | State whether a company can issue shares at discount. | CO3/ U | 2 |
| 4. | Name the three whole time Key Managerial Persons stipulated by the Companies Act 2013. | CO4/ U | 2 |
| 5. | State the two modes of winding up as per the Companies Act 2013. | CO5/ U | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Distinguish Public Company from Private Company. | CO1/ An | 10 |
|  | **(OR)** | |  |
| 7. | Describe Memorandum of Association briefly and its various clauses. | CO2/ R | 10 |
|  |  | |  |
| 8. | Write a detailed note on Director Identification Number (DIN) as per the Companies Act 2013. | CO3/ U | 10 |
|  | **(OR)** | |  |
| 9. | Explain the various provisions under the Companies Act 2013 for conducting Board Meeting. | CO4/ A | 10 |
|  |  | |  |
| 10. | Illustrate the circumstances in which company may be wound up by Tribunal as per Section 271 of the Companies Act 2013. | CO5/ A | 10 |
|  | **(OR)** | |  |
| 11. | Describe the principles of corporate governance. | CO6/ U | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. | a. | Bring out the important characteristics of a joint stock company. | CO1 / U | 10 |
| b. | Distinguish shares and debentures. | CO2 / An | 10 |
|  | | | | |
| 13. | a. | Elaborate the provisions regarding number of directorships as per Section 165 of the Companies Act 2013. | CO3 / U | 10 |
| b. | Explain the disqualifications for appointment of directors. | CO4 / U | 10 |
|  |  |  | |  |
| 14. |  | State the grounds under which the registrar of companies can present a petition for winding up of a company. | CO5/ A | 20 |
|  |  |  |  |
| 15. |  | Narrate the legal provisions relating to minutes. | CO4/ A | 20 |
|  |  |  |  |
| 16. |  | Interpret the provisions regarding One Person Company (OPC) under the Companies Act 2013. | CO6/ A | 20 |
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|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate comprehensive and accurate knowledge and understanding of company law. |
| CO2 | Understanding about different business organizations and comprehend importance of company form of business organization with its incorporation and administration. |
| CO3 | Understand the Process and laws pertaining to practice of Company Law and the role of Company Secretary. |
| CO4 | Apply the legal formalities in conducting various company meetings. |
| CO5 | Organize to enforce proper performance of duties by company management. |
| CO6 | Develop skills in creative thinking to identify appropriate legal and practical responses to legal issues. |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 |  | 10 |  |  | 22 |
| CO2 | 10 | - |  | 12 |  |  | 22 |
| CO3 | - | 22 | - | - |  |  | 22 |
| CO4 | - | 12 | 30 | - |  |  | 42 |
| CO5 | - | 2 | 30 |  |  |  | 32 |
| CO6 |  | 10 | 20 |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2008** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Law. | | CO1 | R | | 2 |
| 2. | Explain Caveat Emptor. | | CO2 | An | | 2 |
| 3. | Enumerate Unfair Trade Practice and Service. | | CO3 | A | | 2 |
| 4. | Consumer Protection Act is popularly known as \_\_\_\_\_\_\_\_\_\_. | | CO4 | U | | 2 |
| 5. | Define employee. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the nature and source of Business law. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | State the different classification of the Contract. | | CO2 | | R | 10 |
| 8. | Discuss the remedies for Breach of Contract. | | CO3 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain the objectives and components of Competition Act- 2002. | | CO4 | | An | 10 |
| 10. | Differentiate the following a) A valid and voidable contract. b) Sole proprietorship and Partnership. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | State the rights and legal approval to be taken by the employer before dismissing the employees collectively. | | CO6 | | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Bring out the Hierarchy of court in India. | CO1 | | U | 20 |
| 13. |  | Explain the essential elements of a valid contract. | CO2 | | An | 20 |
| 14. |  | Define partnership deed. Also, discuss the rights and duties of partners. | CO3 | | R | 20 |
| 15. |  | Explain the Memorandum of Association, Conditions, Clauses and Doctrine of Ultra vires. | CO4 | | An | 20 |
| 16. |  | “All employees are entitled to certain fundamental duties and rights” – Discuss. | CO6 | | C | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the draft of agreement related to business transaction. |
| CO2 | To Remember guidelines for filing complaint before consumer dispute redressal forum. |
| CO3 | To Develop a draft relating to resolution of dispute by ADR. |
| CO4 | To Evaluate the various Insolvency procedures alternatives. |
| CO5 | To Analyze the Jurisdiction and Powers of dispute redressal agencies. |
| CO6 | To Apply and appraise the content of Employment contract. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 20 |  | 10 |  |  | 32 |
| CO2 | 10 |  |  | 22 |  |  | 32 |
| CO3 | 20 | 10 | 2 |  |  |  | 32 |
| CO4 |  | 2 |  | 30 |  |  | 32 |
| CO5 | 2 |  |  | 10 |  |  | 12 |
| CO6 | 10 |  |  |  |  | 20 | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2009** | **Duration** | **3hrs** |
| **Course Name** | **ADVANCED ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | | Explain IFRS conceptual framework. | | CO1 | U | | 2 |
| 2. | | Explain when an asset is said to be impaired. | | CO2 | R | | 2 |
| 3. | | From the following details identify the impairment loss, if any. Carrying amount - Rs.15,00,000 ; Recoverable amount – Rs.13,00,000. | | CO3 | A | | 2 |
| 4. | | The Initial value of a machinery is Rs.10,00,000/-. As per the accounting policy the company has to charge depreciation @ 10% p.a. under Reducing Balance Method. Calculate the depreciation for the second year. | | CO4 | A | | 2 |
| 5. | | Define a) Parent and b) subsidiary. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | | Name the five elements of financial statements and explain them with examples. | | CO1 | | R | 10 |
|  | | **(OR)** | |  | |  |  |
| 7. | | A manufacturing plant was constructed at a cost of Rs.10 lac . The cost to be capitalised is likely to include the cost of constructing the asset and the present value of the cost of dismantling it. Cost of construction was Rs.10lacs. It would cost Rs.4 lacs to remove in 5 years. The prevailing interest rates were 10%.   1. Calculate the initial value of the plant. 2. Pass journal entry for recognizing the initial value of the plant. | | CO2 | | A | 10 |
| 8. | | From the following information calculate (i) Current Ratio (ii) Liquidity Ratio (iii) Debt Equity Ratio and (iv) Debtor’s Turnover Ratio  Sales Rs.9,00,000  Inventories Rs.50,000  Trade receivables Rs.60,000  Cash and cash equivalents Rs.30,000  Trade payables Rs.80,000  Bank Term Loan Rs.1,00,000  Capital Rs.2,00,000 | | CO3 | | An | 10 |
|  | | **(OR)** | |  | |  |  |
| 9. | | List out the complete set of Financial Statements as per IAS 1. | | CO4 | | R | 10 |
| 10. | | P, Q AND R are partners in a partnership firm. As per the partnership deed, the partners are to be remunerated as under.  The net profits before charging of any salary or commission to any partner is Rs.60,000/- The balance of profits and losses are to be shared by the partners in the ratio of 1:2:2   1. P is to be paid salary of Rs.10,000 p.m 2. Q is to be given commission of 10% on net profit before charging any salary or commission due to any partner 3. R is entitled to commission of 10 % on net profit after charging any salary or commission due to any partner   You are required to prepare the Profit and Loss Appropriation Account and show your workings. | | CO6 | | An | 10 |
|  | | **(OR)** | |  | |  |  |
| 11. | | On 31st December 2021, Pegasus Ltd., acquired 80% of shares in Ulysses Ltd., for Rs.9,60,000 and paid by equity at par.  Fair value of assets and liabilities of Ulysses Ltd are given below  Fair value of Assets Rs.32,00,000  Value of liabilities Rs.24,00,000  Calculate :  1) Fair value of net assets .  2) Non Controlling interest at Net Asset Method.  3) Good will .  4) Pass journal entries in the books of Pegasus Ltd. | | CO5 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. |  | | Following are the details pertaining to an asset.  Carrying Amount - Rs.1,00,000  Fair value (net) - Rs.82000  Expected future cash flows   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Year | 1 | 2 | 3 | 4 | | Cash flows | 15000 | 16000 | 13000 | 14000 |   Discount rate = 10%  **Required :**  **1.** Find the value in use  2. Determine the Recoverable amount  3. Decide whether the asset is impaired or not ?  4. If so what is the impairment loss ? | CO2 | | A | 15 |
|  | b. | | Name the following standards (1) IAS 2 (2) IAS 41 (3) IAS 16 (4) IAS 40 (5) IFRS 3. | CO2 | | R | 5 |
|  |  | |  |  | |  |  |
| 13. | a. | | Phoenix Ltd has incurred the following costs prior to bringing a machine into full production.   |  |  |  | | --- | --- | --- | | Particulars | | Amount (RS.) | | Purchase Price before rebate and taxes |  | 4,00,000 | | Trade Discount | As shown in the Invoice | 50,000 | | Refundable Purchase Taxes | As shown in the Invoice | 50,000 | | Nonrefundable taxes | As shown in the Invoice | 25,000 | | Architect’s fee | | 10,000 | | Delivery and Installation costs | | 20,000 | | Operating Losses Prior to Commercial Production | | 30,000 |   Calculate the amount at which the machine should be recognized in the accounting records of Phoenix Ltd in accordance with IAS 16. | CO4 | | A | 10 |
|  | b. | | On 1 January 2021, DCL Computers receives an order from a customer for a computer as well as 2 years of technical support. DCL Computers delivered the computer (and transfers its legal title) to the customer on the same day. The customer paid Rs.42,000 upfront and an old computer in exchange. If sold individually, the selling price of the computer is Rs.35,000 and the selling price of the technical support is Rs.12,000. The fair value of the old computer exchanged is Rs.5000.  **Required:**   1. Identify the contract. 2. Identify the performance obligations. 3. Identify the transaction price. 4. Allocate the transaction price to each obligations. | CO4 | | A | 10 |
| 14. | a. | | List out any five users of financial statements and explain their interest in the performance of the entity. | CO1 | | U | 10 |
|  | b. | | Define good will and distinguish between purchased good will and non-purchased good will. | CO1 | | R | 10 |
|  |  | |  |  | |  |  |
| 15. |  | | The following are the summarized Profit&Loss Account and balance sheet of Waldo Company Ltd., for the year ending 31st March,2014.  **Profit and Loss Account**   |  |  |  |  | | --- | --- | --- | --- | | **LIABILITIES** | **Rs.** | **ASSETS** | **Rs.** | | To Opening stock | 9,950 | By Sales | 85,000 | | To Purchases | 54,525 | By Closing stock | 14,900 | | To Incidental expenses | 1,425 |  |  | | To Gross profit | 34,000 |  |  | |  | **99,900** |  | **99,900** | | To Expenses | 19,900 | By Gross Profit | 34,000 | | To Net Profit | 15,000 | By Other Income | 900 | | Total | **34,900** |  | **34,900** |   **BALANCE SHEET**   |  |  |  |  | | --- | --- | --- | --- | | **LIABILITIES** | **Rs.** | **ASSETS** | **Rs.** | | Issued Capital  2,000equityshares  of`Rs.10 each | 20,000 | Land and building | 15,000 | | Reserves | 9,000 | Plant and machinery | 18,000 | | Profit& Loss Account | 6,000 | Stock in trade | 14,900 | | Bank Term Loan | 10,000 | Sundry debtors | 7,100 | | Current liabilities | 13,000 | Cash and bank balance | 3,000 | |  | **58,000** |  | **58,000** |   You are required to calculate (i) Gross profit ratio; (ii) Net Profit ratio ; (iii) Current Ratio (iv) Liquidity Ratio (v) Stock Turnover Ratio (vi) Debtors Turnover Ratio (vii) Total Asset Turnover Ratio (viii) Stock Holding Period (ix) Debt Collection Period (x) Debt Equity Ratio. | CO3 | | A | 20 |
|  |  | |  |  | |  |  |
| 16. |  | | Alpha acquired Beta on 1 January 2018. At that date Beta’s retained earnings were Rs.15,000.  The statements of financial position of Alpha and Beta as at 31st December 2018 were as follows.   |  |  |  | | --- | --- | --- | | **Particulars** | **Alpha (Rs.)** | **Beta (Rs.)** | | **Non current assets:** |  |  | | Property, plant & equipment | 85,000 | 18,000 | | **Investments:** |  |  | | Shares in Beta | 60,000 |  | |  |  |  | | **Current Assets** | 160,000 | 84,000 | |  | **305,000** | **102,000** | | **Equity:** |  |  | | Equity shares 1 each | 65,000 | 20,000 | | Share premium | 35,000 | 10,000 | | Retained earnings | 70,000 | 25,000 | |  |  |  | | **Current liabilities** | 135,000 | 47,000 | |  | **305,000** | **102,000** | |  |  |  |   Prepare the consolidated statement of financial position for the Alpha group as at 31st December 2018 in the following two scenarios   1. If Alpha had acquired 100% stake in Beta 2. If Alpha had acquired 80% stake in Beta | CO5 | | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the “a conceptual and regulatory framework”, for financial reporting. |
| CO2 | To Remember various provisions on transactions in financial statements. |
| CO3 | To Analyse and interpret financial statements for varied organizations. |
| CO4 | To Develop and Present financial statements for single entities and business combinations. |
| CO5 | To Apply and analyse the consolidation under International accounting standards. |
| CO6 | To Evaluate Partnership admission, retirement and death and dissolution. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 12 |  |  |  |  | 32 |
| CO2 | 7 |  | 25 |  |  |  | 32 |
| CO3 |  |  | 22 | 10 |  |  | 32 |
| CO4 | 10 |  | 22 |  |  |  | 32 |
| CO5 | 2 |  | 30 |  |  |  | 32 |
| CO6 |  |  | 10 |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2010** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Assessment year. | | CO1 | U | | 2 |
| 2. | Define Public provident fund. | | CO2 | R | | 2 |
| 3. | Define advance salary. | | CO3 | R | | 2 |
| 4. | Define commuted pension. | | CO4 | R | | 2 |
| 5. | Define Capital Asset. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Mr. Manoj kumar a foreign national and a Person of Indian origin comes to India for the first time on 22nd August 2017 and left for Tokyo on 5th May 2020. He once again arrived in India on 26th January 2022 and left for Australia on 30th March 2022. Determine his Residential Status for the assessment year 2022-23. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Calculate the taxable amount of annual accretion to RPF if following information is provided by Mr. Debasish Bhatacharya (resident). (Ignore Alternative Tax Regime under Section 115BAC)   1. Basic salary @ Rs. 10,000 p.m. 2. Commission received by him on the basis of turnover of   Rs .5,00,000 @ 10%.   1. Employer’s contribution to RPF @ 15% OF salary. 2. Interest credited on 30th June 2020 to RPF balance at 14% is Rs. 50,000. | | CO2 | | U | 10 |
| 8. | Mrs. Jenita (resident) an employee of central govt. in Bengaluru submits the following information. Compute the net salary for the A.Y. 2022-23. (Ignore Alternative Tax Regime under Section 115BAC)  Basic salary Rs.40,000 per month  DA 30% of basic (60% enters into all retirement benefits)  HRA Rs. 3500 per month  Annual bonus Rs. 15000  Entertainment Allowance Rs. 15000  Rent paid by Mrs. Jenita is Rs. 72000 p.a | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Mr. John purchased a plot in 2004-05 for Rs 2,00,000. It was sold on 15-1-2022 for Rs 20,00,000 and he paid Rs 3,00,000 as brokerage charges. He invested Rs 1,00,000 in NHAI bonds and Rs 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2021-22-317. | | CO4 | | U | 10 |
| 10. | Explain the basic and additional conditions of residential status and also explain the conditions to determine scope of income. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Define Provident fund; explain its various types and taxability. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Mr. Aravind furnished the following particulars of his income for the P.Y. 2021-21.   1. Income on German development bonds Rs 60,000 (2/5th is received in India 2. Income from agriculture is Bangladesh (received there but later on Rs 50,000 remitted to India) Rs 1,80,000. 3. Income from property in Sri Lanka received there (Rs 80,000 is used in Sri Lanka and the balance remitted to India) Rs.1,20,000. 4. Income from business Kenya which is controlled from Bengaluru (Rs.18,000 received in Bengaluru) Rs 78,000. 5. Dividend paid by an Indian company received in Canada Rs 1,00,000 6. Past untaxed profit Rs 1,05,000 brought to India during 2021-22. 7. Profit from business in Mysore but controlled from London Rs 72,000. 8. Profit on sale of building in Mangaluru but received in Dubai Rs 1,48,000. 9. Pension (computed) from Indian Company received in London Rs 36,000 10. Gift in cash from a relative received in India Rs 60,000.   Find out Mr. Aravind’s Gross Total Income for the A.Y. 2022-23 If he is a)Resident and ordinarily resident, b) Resident but not ordinarily resident and c)Non- resident. | CO1 | | An | 20 |
| 13. | a. | Mr. Madhava Sen (age 45 years) is working as assistant in the Marketing Department of TTD Ltd, Bengaluru. His salary income details are as follows:  Basic salary Rs. 15000 p.m.  Dearness Allowance Rs. 5000 p.m.  Dearness Pay Rs. 2000 p.m.  Commission Rs.45000 p.m.  Entertainment Allowance Rs. 700 p.m. (6000 spent on entertainment during the year)  House rent allowance Rs. 7500 p.m. (Rent paid Rs. 9000 p.m.)  Compute taxable salary for the Assessment year 2022-23 . | CO2 | | An | 10 |
|  | b. | Mr. Raj sold his residential house on 1-1-2022 for Rs 35,06,000 which he had purchased in 2001-02 for Rs 2,00,000. He spent 6,000 for sale of the house. He also spent Rs 1,50,000 on the construction of new house and deposited Rs 1,00,000 under capital gains account scheme on 28-3-2022. The CII for 2001-02 and 2021-22 are 100 and 317 respectively. Compute taxable capital gains for the Assessment Year 2022-23. | CO2 | | A | 10 |
| 14. | a. | Agricultural land purchased by Mr. X (resident) in 2004-05 for Rs 90,000. Sold for Rs 15,00,000 on 1 6-2021. The assessee purchased another piece of agricultural land on 1-9-2021 for Rs 98,000 and deposited Rs 60,000 on 1-7-2021 in Capital Gains Account Scheme 1988. Find out the Capital Gain chargeable to tax for the assessment year 2022-23. The cost inflation index in 2004-05 was 113 and in2021-22 = 317. | CO3 | | An | 10 |
|  | b. | From the following receipts and payments of Mr. Prasad (resident), compute his taxable income under the head income from other sources: (Ignore Alternative Tax Regime under Section 115BAC)   * Winnings from Madhya Pradesh State Lottery Rs 28,000 * Winnings from horse race Rs 1,000 * Winnings from Rajasthan State Lottery Rs 3,000 * Winnings from horse race Rs 49,000 * Winnings from cross word puzzle Rs 2,500 * Gift received from a friend in London Rs 1,00,000 * Winnings from card games Rs 2,500 * Purchase of lottery tickets Rs 3,000 and payments for betting's in horse race Rs 6,000, Winnings from camel race Rs 30,000. | CO3 | | A | 10 |
| 15. | a. | Sri Kumar has the following investments for the year ended 31-3-2022:   1. Dividend from Indian company Rs 4,000 2. Rs 80,000 in post office savings Bank account which earns the interest @ 5% p.a. 3. Rs 74,000 10% tax free debentures of Mysore Municipal corporation. 4. 14% Karnataka State Electricity Board Bonds Rs 30,000. 5. Rs 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.   Compute the income from sources of Sri Kumar from the above investment for the assessment year 2022-23. (Ignore Alternative Tax Regime under Section 115BAC) | CO4 | | An | 10 |
|  | b. | State the proforma for computation of income under the head of profits and gains of business and profession. | CO4 | | R | 10 |
| 16. |  | Write the proforma of income from Long term and short term capital gain. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand basic Terminologies under Income Tax and chart of perquisites and allowances. |
| CO2 | Remember to make a list of enclosures to be made along with IT returns of salary and income from house property. |
| CO3 | Develop Computation of income tax payable by employees in different companies. |
| CO4 | Collect and fill form 16 and from different heads. |
| CO5 | Analyze the various ways to minimize the tax liabilities. |
| CO6 | Evaluate capital gains tax and exemptions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | 10 | 20 | - | - | 32 |
| CO2 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO3 | 2 | - | 10 | 20 | - | - | 32 |
| CO4 | 12 | 10 | - | 10 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | 46 | 34 | 30 | 60 | - | - | **170** |

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| **Course Code** | **20BC2012** | **Duration** | **3hrs** |
| **Course Name** | **HIGHER ACCOUNTANCY** | **Max. Marks** | **100** |

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| **Q. No.** | | | **Questions** | **Course Outcome** | | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | |
| 1. | | | Define partnership. | CO1 | | R | | 2 |
| 2. | | | Define Debentures. | CO2 | | R | | 2 |
| 3. | | | List out the financial statements prepared by a company. | CO5 | | R | | 2 |
| 4. | | | Write a short note on Non-performing assets. | CO 3 | | U | | 2 |
| 5. | | | Briefly explain about Life Assurance fund. | CO6 | | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | |
| 6. | | | State the provisions regarding the admission of a partner in a firm. | CO1 | | U | | 10 |
|  | | | **(OR)** |  | |  | |  |
| 7. | | | Discuss the legal provisions regarding the allotment of shares. | CO2 | | U | | 10 |
| 8. | | | Enumerate steps involved in computation of managerial remuneration of a company. | CO5 | | A | | 10 |
|  | | | **(OR)** |  | |  | |  |
| 9. | | | Critically examine the concept of LLP. | CO4 | | E | | 10 |
| 10. | | | Analyse the Legal Provisions regarding the Capital Adequacy Norms of a banking companies. | CO3 | | An | | 10 |
|  | | | **(OR)** |  | |  | |  |
| 11. | | | Define re-insurance. How is it helpful to insurance companies? | CO6 | | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | |
| 12. |  | The following was the Balance Sheet of A, B and C sharing profits and losses in the proportion of 6/14, 5/14 and 3/14 respectively:  They agreed to take D into partnership and give 1/8th share of profits on the following terms:  (1) That D brings in Rs 48,000 as his capital.  (2) That furniture be written down by Rs 2,760 and stock be depreciated by 10%.  (3) That provision of Rs 3,960 be made for outstanding repair bills.  (4) That the value of land and buildings be written up to Rs 1,95,300.  (5) That the value of goodwill be fixed at Rs 28,000 and an adjustment entry be passed for D’s share of goodwill.  (6) That the capitals of A,B and C be adjusted on the basis of D’s capital by opening current accounts.  Give the necessary journal entries, and the balance sheet of the firm as newly constituted. | | | CO1 | | A | 20 |
|  |  |  | | |  | |  |  |
| 13. |  | Bajaj Ltd. invited application for 15,000 shares of Rs.10/- each. The share amount was payable as follows  On Application-Rs.4/-  On Allotment -Rs.4/- (including premium of Rs.2 ) &  On First & Final Call- Rs.4/-  Application was received for 20,000 shares. Applications for 2,000 shares were rejected & allotment was made among the remaining applicants proportionately.  A person holding 200 shares did not pay the allotment & call moneys. The directors decided to forfeit these shares. They were reissued as fully paid at Rs.9/-per share. Give journal entries in the books of Bajaj Ltd. | | | CO2 | | A | 20 |
|  |  |  | | |  | |  |  |
| 14. |  | The balance sheet of KLtd. on date of redemption of Preference share is as follows   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Assets** | **Rs.** | | 10%Preference share capital |  | Fixed Assets | 6,40,000 | | (Rs.50/-each fully paid) | 2,00,000 | Investments | 3,00,000 | | 12%Preference share capital |  | (face value |  | | (Rs.100/-each Rs.75/-paid) | 1,50,000 | Rs.2,50,000/-) |  | | EquitysharecapitalRs.10/- each | 4,00,000 | Other Current |  | | Capital Redemption Reserve | 1,00,000 | Assets | 4,50,000 | | Securities Premium  Profit & Loss A/c | 75,000  3,00,000 | Bank | 110,000 | | Other Liabilities | 2,75,000 |  |  | |  | 15,00,000 |  | 15,00,000 |   To redeem Preference share following resolution is passed.   * Preference shares are to be redeemed at a premium of 10% * Investment are to be sold at a profit of 10% * 5,000 Equity shares of Rs. 10 each are to be issued of 50%premium, for the purpose of redemption of Preference shares.   Pass journal entries to record the above transactions and also prepare balance sheet after redemption of Preference shares. | | | CO4 | | A | 20 |
|  |  |  | | |  | |  |  |
| 15. |  | From the following information, prepare a Balance Sheet of ADT International Bank as on 31st March, 2011 giving the relevant schedules and also specify at least four important Principal Accounting Polices:   |  |  |  | | --- | --- | --- | | Particulars | **Dr.** | **Cr.** | | Share Capital19,80,000 Shares of ` 10 each |  | 198 | | Statutory Reserve |  | 231 | | Net Profit before Appropriation |  | 150 | | Profit and Loss Account |  | 412 | | Fixed Deposit Account |  | 517 | | Savings Deposit Account |  | 450 | | Current Accounts | 28 | 520.12 | | Bills Payable |  | 0.1 | | Cash credits | 812.1 |  | | Borrowings from other Banks |  | 110 | | Cash in Hand | 160.15 |  | | Cash with RBI | 37.88 |  | | Cash with other Banks | 155.87 |  | | Money at Call | 210.12 |  | | Gold | 55.23 |  | | Government Securities | 110.17 |  | | Premises | 155.7 |  | | Furniture | 70.12 |  | | Term Loan | 792.88 |  | | Total | 2,588.22 | 2,588.22 |  Additional Information:  |  |  | | --- | --- | | Bills for collection | 18,10,000 | | Acceptances and endorsements | 14,12,000 | | Claims against the Bank not acknowledged as debt | 55,000 | | Depreciation charges—Premises | 1,10,000 | | Furniture | 78,000 |   50% of the Term Loans are secured by Government guarantees.10% of cash credit is unsecured. Transfer 25% of its profit to the reserve fund. | | | CO5 | | A | 20 |
|  |  |  | | |  | |  |  |
| 16. |  | |  |  |  | | --- | --- | --- | | PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  PepsiCompanyproducesasinglearticle.Followingcostdataisgivenaboutits  product:‐  SellingpriceperunitRs.40  MarginalcostperunitRs.24  FixedcostperannumRs.16000  Calculate:  (a)P/Vratio(b)breakevensales(c)salestoearnaprofitofRs.2,000(d)Profit  atsalesofRs.60,000(e)Newbreakevensales,ifpriceisreducedby10%.  The under mentioned balances form part of the Trial Balance of the  All People’s Assurance Co. Ltd., as on 31st March, 2012  (Amount Rs.in ‘000)  Amount of Life Assurance Fund at the beginning of the  year, 14,70,562  Claims by death 76,980  Claims by maturity56,420  Premiums2,10,572  Expenses or management 19,890  Commission26,541  Consideration for annuities granted 10,712  Interests, dividends and rents 52,461  Income tax paid on profits 3,060  Surrenders21,860  Annuities29,420  Bonus paid in cash 9,450  Bonus paid in reduction of premiums 2,500  Preliminary expenses balance 600  Claims admitted but not paid at the end of year10,034  Annuities due but not paid 2,380  Capital paid up14,00,000  Government securities24,90,890  Sundry Fixed Assets 4,19,110  Prepare Revenue Account and the Balance Sheet after taking into  account the following:  clip_image038_thumb2-7 | CO6 / A | 20 | | | | CO6 | | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember various provisions on Partnership admission, retirement and death and dissolution. |
| CO2 | Understand the issue, forfeiture and reissue of shares. |
| CO3 | Apply the Banking Regulation Act in the preparation of Banking Financial Statements. |
| CO4 | Analyze the pros and cons of LPP. |
| CO5 | Demonstrate importance and impact of IFRS standards in preparing company accounts. |
| CO6 | Evaluate the differences in Life Insurance and General Insurance company’s financial statements. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 | 20 |  |  | - | 32 |
| CO2 | 2 | 10 | 20 |  |  | - | 32 |
| CO3 | - | 2 | - | 10 | - | - | 12 |
| CO4 | - | - | 20 |  | 10 | - | 30 |
| CO5 | 2 | - | 30 | - | - | - | 32 |
| CO6 | - | 2 | 30 | - | - | - | 32 |
| Total | 6 | 24 | 120 | 10 | 10 | - | 170 |

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| **Course Code** | **20BC2013** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS RESEARCH METHODS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | What do you understand by Research Design? | | | CO1 | R | | 2 |
| 2. | Describe Qualitative Research. | | | CO2 | U | | 2 |
| 3. | Write about Questionnaire. | | | CO3 | R | | 2 |
| 4. | Enumerate non-sampling errors in detail | | | CO4 | R | | 2 |
| 5. | Describe Data processing. | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Examine Scope of Business Research | | | CO1 | | A | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Point out the steps in formulating a Research problem. | | | CO2 | | An | 10 |
| 8. | Explain in detail the measurement techniques. | | | CO3 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Describe the factors relating to Secondary data sources. | | | CO4 | | U | 10 |
| 10. | Explain the contents of table. | | | CO5 | | C | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Summarize the characteristics of a Good Research report. | | | CO6 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | Discuss the types of Research Design. | CO2 | | U | 20 |
| 13. | |  | Point out the methods of Collecting Primary Data | CO3 | | An | 20 |
| 14. | |  | Summarize the types of Sampling. | CO4 | | E | 20 |
| 15. | |  | Examine the steps in Research process. | CO5 | | Ap | 20 |
| 16. | |  | Explain the principles of Writing a research report | CO6 | | C | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the core concepts in business research and its types |
| CO2 | Gain knowledge on the application and importance of business research. |
| CO3 | Get a comprehensive idea on the research process. |
| CO4 | Apply the various methods of data collection techniques |
| CO5 | Apply basic statistical methods in analysing the data |
| CO6 | Apply the insight in the preparation of independent research report at the undergraduate level |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |

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| **Course Code** | **20BC2014** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING - I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Preference Share. | | | CO1 | U | 2 |
| 2. | What is share forfeiture? | | | CO2 | R | 2 |
| 3. | Define Time Ratio. | | | CO3 | R | 2 |
| 4. | Explain Human Resource Accounting. | | | CO4 | R | 2 |
| 5. | What is Goodwill? | | | CO5 | U | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Ram & Co Ltd authorized to issue 10000 shares of Rs 10 each at a premium of 10 payable as follows  On Application Rs.3  On Allotment Rs.4  First and Final Call Rs.4  The company received 12000 applications, the excess 1000 applications are rejected, and remaining applications are made in allotment on PRO-RATA basis. All the call money due are received, pass the journal entry in the books of the company. | | | CO1 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 7. | Briefly explain the Salient features of Company. | | | CO2 | U | 10 |
| 8. | Jaico Ltd., made a public issue of 80000 equity shares of Rs.10each. The entries issue was underwritten by five underwriters as follows:  A-25%; B-15%; C-10%; D-30% and E-20%  Applications bearing the rubber stamp of an underwriter are to be applied in relief of his liability. As a result of the issue, the following applications were received  Bearing rubber stamp of A for 11000 shares  Bearing rubber stamp of B for 8200 shares  Bearing rubber stamp of C for 7400 shares  Bearing rubber stamp of D for 6600 shares  Bearing rubber stamp of E for 6800 shares  Not bearing any stamp 24000   |  | | --- | | 64000 |   You are required to find out the liability of individual underwriters. | | | CO3 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 9. | Briefly explain difference between Private Limited Company and a Public limited Company. | | | CO4 | U | 10 |
| 10. | Following a series of losses ABT Co. Ltd., resolved to reduce its capital to 50000 fully paid Rs. 5 shares and to eliminate share premium account. The company’s Balance Sheet prior to implementation of the scheme was:   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital:** |  | Goodwill | 100000 | | 50000 fully paid shares of Rs 10each | 500000 | land & Building | 162000 | | Securities Premium | 50000 | Plant & Machinery | 207000 | | Creditors | 62000 | Stock | 92000 | | bank Overdraft | 73000 | Debtors | 74000 | |  |  | Profit & Loss A/c | 50000 | |  | 685000 |  | 685000 |   It was resolved to apply the sum available under the scheme:   1. To write off the goodwill account 2. To write off the debit balance of the Profit & Loss account 3. To reduce the book values of the assets by the following amounts:   Land and Building 42000  Plant and Machinery 67000  Stock 33600  d) To provide a bad debts reserve of 10% of the book value of debtors.  Show the journal entries to give effect to the scheme and prepare the revised balance sheet after its implementation. | | | CO5 | An | 10 |
|  | **(OR)** | | |  |  |  |
| 11. | Write a short note on:  a.) Amalgamation b) Calls in Arrears c) Debenture d) Interim Dividend. | | | CO6 | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | CO1 U  The following is the Balance Sheet of Malar Industries Ltd. On.31st Dec 2005   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs** | **Assets** | **Rs** | | **Share Capital** |  | Goodwill | 45000 | | 60000 6% preference shares of Rs 100 each | 600000 | Land & Building | 600000 | | 12000 equity shares of Rs 100 each | 1200000 | Plant & machinery | 900000 | | 8% Debenture | 300000 | Stock | 130000 | | Bank overdraft | 300000 | Debtors | 140000 | | Sundry creditors | 150000 | Cash | 15000 | |  |  | Profit & Loss A/c | 700000 | |  |  | Preliminary Expenses | 20000 | |  | 2550000 |  | 2550000 |   On the above date, the company adopted the following scheme of reconstruction.   1. The equity shares to be reduced to shares of Rs.40 each fully paid and the preference shares to be reduced to fully paid shares of Rs.75 each. 2. The debenture holders took over stock and debtors in full satisfaction of their claims. 3. The land & Building to be appreciated by 30% and Plant & Machinery to be depreciated by 30%. 4. The fictitious and intangible assets are to be eliminated. 5. Expenses of reconstruction amounted to Rs.5000.   Give journal entries incorporating the above scheme of reconstruction and prepare the reconstructed Balance Sheet. | | | | | 20 |
| 13. |  |  | | CO2 | U | 20 |
|  | The balance sheet of James Company ltd. as on 31st December 1998 was as follows.   |  |  |  |  | | --- | --- | --- | --- | | **Liabilities** | **Rs.** | **Asserts** | **Rs** | | 20000 shares of Rs. 10 each | 200000 | Land and Buildings | 168000 | | Profit and Loss A/c | 40000 | Plant and Machinery | 120000 | | Debentures | 30000 | Furniture and Fittings | 10000 | | Trade creditors | 40000 | 5% (Tax Free) govt.bonds | 40000 | | Provision for taxation | 18000 | Stock | 4000 | | Proposed dividend | 30000 | Book debts | 12000 | |  |  | Cash | 4000 | |  | 358000 |  | 358000 |   The net profits of the company after changing depreciation and taxes were as follows:  1994-Rs.34000; 1995-Rs.38000; 1996-Rs.36000; 1997-Rs.40000; 1998-Rs.38000  On 31st December 1998 Land and buildings revalued at Rs.100000; Plant and machinery @ Rs.142000; and Furniture and Fittings @Rs8000.  10% represents a fair commercial rate of return on investment in the company.  Calculate the value of goodwill basing it at 5 years' purchase of the average super profits for the last 5 years. | | | | |  |
| 14. |  | |  | CO3 | A | 20 |
|  | James Co. Ltd was incorporated on May 2008 to take over the business of X & Co.’ as a going concern from January 1, 2008. The profit and loss account for the year ending December 31, 2003 was as follows.  **Profit and Loss A/C of “James” Co. Ltd. for the year ended 31.12.2008**   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs.** | **Particulars** | **Rs.** | | To Rent and Taxes | 12000 | By Trading account | 155000 | | To Insurance | 3000 | (Gross Profit) |  | | To Electricity charges | 2400 |  |  | | To Salaries | 36000 |  |  | | To Director fee | 3000 |  |  | | To Auditors fee | 1600 |  |  | | To Commission | 6000 |  |  | | To Advertisement | 4000 |  |  | | To Discount | 3500 |  |  | | To Office expenses | 7500 |  |  | | To Carriage | 3000 |  |  | | To Bank Charges | 1500 |  |  | | To Preliminary expenses | 6500 |  |  | | To Bad debts | 2000 |  |  | | To Interest on Loan | 3000 |  |  | | To Net Profit | 60000 |  |  | |  | 155000 |  | 155000 |   The total turnover for the year ending December 31, 2008 was Rs. 500000 Divided into Rs.150000 for the period up to May 1, 2008 and Rs.350000 for the remaining period. Ascertain the profits earned prior to the incorporation of the company. | | | | |  |
|  |  | |  |  |  |  |
| 15. | CO4 An   |  |  |  |  | | --- | --- | --- | --- | | **Particulars** | **Rs** | **Particulars** | **Rs** | | Opening stock | 50000 | Sales | 325000 | | Purchases | 200000 | Discount received | 3150 | | Wages | 70000 | Profit and Loss A/C | 6220 | | Discount Allowed | 4200 | Creditors | 35200 | | Insurance up to (31.3.2004) | 6720 | Reserves | 25000 | | Salaries | 18500 | Loan from Managing Director | 15700 | | Rent | 6000 | Share Capital | 250000 | | General Expenses | 8950 |  |  | | Printing | 2400 |  |  | | Advertisement | 3800 |  |  | | Bonus | 10500 |  |  | | Debtors | 38700 |  |  | | Plant | 180500 |  |  | | Furniture | 17100 |  |  | | Bank | 34700 |  |  | | Bad debts | 3200 |  |  | | Calls-in-arrears | 5000 |  |  | |  | 660270 |  | 660270 |   Star & Co. Ltd is a company with authorized capital of Rs. 5000 equity shares of Rs. 100 each on 31.12.2003 of which 2500 shares were called up. The following are the balances extracted from the ledger as on 31.12.2003.  **Trial balance of Star & Co. Ltd.**  You are required to prepare Profit & Loss Account for the year ended 31.12.2003 and a balance sheet as on that date.  The following further information is given.  (a) Closing stock was valued at Rs. 191500.  (b) Depreciation on Plant at 15% and on furniture at 10% should be provided.  (c) A tax provision of Rs.8000 is considered necessary.  (d) The directors declared an interim dividend on 15.8.03 for 6 months ending June 30, 2003 @ 6% | | | | | 20 |
|  |  | |  |  |  |  |
| 16. |  | | Briefly explain distinction between a Partnership and a Company. | CO5 | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Get the practical applications of Internal Reconstruction & Amalgamation of firms. |
| CO2 | Demonstrate importance and impact of IFRS standards in preparing company accounts. |
| CO3 | Preparation of Statement of Accounts for Insurance & Holding companies. |
| CO4 | Gain Adequate knowledge on Human Resource Accounting. |
| CO5 | Apply the technical skills learnt on the Valuation Process of a business as well as Shares. |
| CO6 | Do the computations on a Business Acquisition Case such as Amalgamation and Absorption. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2017** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Cost Accounting. | | CO1 | R | | 2 |
| 2. | Explain Cost Unit and Cost Centre. | | CO1 | R | | 2 |
| 3. | Expand FIFO and LIFO. | | CO2 | R | | 2 |
| 4. | Define Overhead. | | CO4 | R | | 2 |
| 5. | Write short notes on Fixed Budget and Flexible Budget. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Vijay Industries manufactures a product X. On 1st January 2021, there were 5000 units of finished product in stock. Other stocks on 1st January 2021 were as follows:  Work in Progress : 57400  Raw Materials :116200  The information available from cost records for the year ended 31st December 2021 were as follows:  Direct Materials : 906900  Direct Labour : 326400  Freight on raw materials purchased : 55700  Indirect labour : 121600  Other factory overheads : 317300  Stock of raw materials on 31.12.2007 : 96400  Work in Progress on 31.12.2007 : 78200  Sales ( 150000 units) :30,00,000  Indirect Materials : 2.13900  There are 15000 units of finished stock in hand on 31st December 2021. You are required to prepare:  A Statement of Cost and Profit | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Briefly explain the different ways of ‘classifying cost’. | | CO1 | | U | 10 |
| 8. | Define Overhead. State the different methods of classification of overheads.Give examples. | | CO3 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Mr. Ramesh works in a factory where following particulars are applied:  Normal rate per hour - 3  Normal piece rate - 20% more of time rate  Expected output - 40 units per hour  Ramesh produces 314 units in an 8hour day  Calculate his wages for the day on (a) Time basis (b) piece basis | | CO4 | | U | 10 |
| 10. | Prepare a stores ledger account from the following transactions under the LIFO method   |  |  | | --- | --- | | Date | Particulars | | Jan 1 | Received 1000 units @ Rs. 1.00 per unit | | 10 | Received 260 units @ Rs. 1.05 unit | | 20 | Issued 700 units | | Feb 4 | Received 400 units @ 1.15 per unit | | 21 | Received 300 units @ 1.25 per unit | | March 16 | Issued 620 units | | April 12 | Issued 240 units | | May 10 | Received 500 units @1.10 per unit | | 25 | Issued 380 units | | | CO5 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain in detail the costs that are used for Managerial decisions with illustrations | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | From the following information prepare a cost sheet for the month of January.   |  |  | | --- | --- | | Stock of raw materials on 1st January | 25,000 | | Stock of raw materials on 31st January | 26,200 | | Purchase of raw materials | 21,900 | | Carriage on purchases | 1,100 | | Sale of finished goods | 72,300 | | Direct wages | 17,200 | | Non- productive wages | 800 | | Direct expenses | 1,200 | | Factory overheads | 8,300 | | Administrative overheads | 3,200 | | Selling overheads | 4,200 | | CO1 | | A | 20 |
|  |  |  |  | |  |  |
| 13. |  | The Net profit shown by the financial accounts of a manufacturing company for the year ended 31st March 2021 is Rs. 1,22,500. The profit disclosed by the costing profit and loss account for the year is Rs.1,05,000. The reasons for the difference in profit are stated as follows:  Rs   |  |  | | --- | --- | | Factory overhead over-recovered | 7,500 | | Administration overhead under-recovered | 4,500 | | Selling and distribution overhead under-recovered | 6,000 | | Profit on sale of fixed assets | 14,500 | | Provision for Income Tax in Financial Account | 10,000 | | Bank Interest(credit) | 12,000 | | Depreciation charged to financial Account | 15,000 | | Depreciation recovered in cost Account | 12,500 | | Under-valuation of closing stock in cost Account | 6,500 |   Prepare a Reconciliation Statement and verify the result. | CO2 | | A | 20 |
|  |  |  |  | |  |  |
| 14. |  | Differentiate between apportionment and absorption of overhead. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | The following is the summary of receipts and issues of materials in a factory. Work out on the basis of FIFO method. The scrutiny revealed that on 15th Jan 5 units and 27th Jan 8 units were found to be in short.   |  |  | | --- | --- | | Date | Particulars | | Jan 1 | Opening balance 500 units @ 25 per unit | | 3 | Issued 70 units | | 4 | Issued 100 units | | 8 | Issued 80 units | | 13 | Received 200 units @ 24.50 per unit | | 14 | Returned to store 15 units at Rs.24 per unit | | 16 | Issued 180 units | | 20 | Received 240 units at 24.75 per unit | | 24 | Issued 304 units | | 25 | Received from supplier 320 units @ 24.50 per unit | | 26 | Issued 112 units | | 27 | Returned to store 12 units @ 24.50 units | | 28 | Received from supplier 100 units @ Rs.25per unit | | CO4 | | A | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain the four perspectives of Balanced Score Card. | CO5 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the various Cost Classification types and Terminologies. |
| CO2 | To Remember the Principles governing Material, Labour and Overhead Costing. |
| CO3 | To Evaluate the Reconciliation procedures for Cost and Financial Accounts. |
| CO4 | To Develop different types of budgeting using the techniques learnt. |
| CO5 | To Analyze the Performance Measurement and Reporting parameters for Management decision making. |
| CO6 | To Apply Cost Reduction and Value Maximization in real life scenario’s. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 4 | 10 | 30 |  |  |  | 44 |
| CO2 | 2 |  | 20 |  |  |  | 22 |
| CO3 |  | 30 |  |  |  |  | 30 |
| CO4 | 2 | 10 | 20 |  |  |  | 32 |
| CO5 |  | 22 | 10 |  |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2018** | **Duration** | **3hrs** |
| **Course Name** | **INDIRECT TAXATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | List out some of the unbranded goods which are exempt from GST. | | CO1 | R | | 2 |
| 2. | List out the headings of the services which are exempt from GST. | | CO2 | R | | 2 |
| 3. | State the procedures under section 12 (1,2) to determine the time of supply of goods. | | CO3 | R | | 2 |
| 4. | Explain any five benefits of GST | | CO4 | R | | 2 |
| 5. | Explain the taxable event under GST. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | May 8 -Supplier invoices goods taxable on reverse charge basis to John & Co. (30 days from the date of issuance of invoice elapse on June 4)  May 11- Lion & Co receives the goods  May 29- Lion & Co makes the payment.  Determine the time of supply from the given information | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Can a person without GST registration collect GST and claim ITC? State the conditions to be fulfilled for claiming Input Tax Credit. | | CO2 | | U | 10 |
| 8. | List out the objectives of GST. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Enumerate the cases where an activity is treated as supply (deemed supply), even if the same is without consideration. | | CO4 | | U | 10 |
| 10. | Mr. Raja purchased goods Rs.2,00,000 locally, He sold the goods locally for Rs.2,50,000.He paid legal fees of Rs.7000,storage cost Rs.5000,Transportation cost Rs. 5000, Wages Rs.5000,other manufacturing expenses Rs.6000. He purchased furniture for his office for Rs.12,000. If CGST and SGST rates are 12% each, calculate net GST payable. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the reverse charge mechanism under GST | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Kamal and Rajiv Pvt. Ltd. has provided the following particulars relating to goods sold by it to Haris Pvt. Ltd. List price of the goods (exclusive of taxes and discounts) Rs.50,000.  Tax levied by Municipal Authority on the sale of such goods Rs.5,000.  CGST and SGST chargeable on the goods. Rs.10,440. Packing charges (not included in price above) Rs.1,000. Kamal and Rajiv Pvt. Ltd. received Rs.2000 as a subsidy from a NGO goods on sale of such goods. The price of Rs.50,000 of the goods is after considering such subsidy Kamal and Rajiv Pvt. Ltd. offers 2% discount on the list price of the goods which is recorded in the invoice for the goods.  Determine the value of taxable supply made by Kamal and Rajiv Pvt. Ltd. | CO1 | | A | 20 |
| 13. |  | Mr. Ganesh, a supplier of goods, pays GST under scheme Mr. Ganesh is not eligible for only threshold exemption. He has the following out word taxable supplies in a tax period.  Intra – state supply of goods 9,00,000  Inter – state supply of goods 3,00,000  He has also furnished the following information in respect of purchase made by him in that tax period.  Intra – state supply of goods 5,00,000  Inter – state supply of goods 5,00,00  Mr. Ganesh has following ITCs with him at the beginning of the tax period.  CGST 30,000  SGST 30,000  IGST 70,000  Note:   1. Rate of CGST,SGST and IGST to be 9%,9% and 18% respectively. 2. Both inward and outward supplies are exclusive of taxes, wherever applicable. 3. All the conditions necessary for availing the ITC have been fulfilled.   Compute the net GST payable by Mr. Ganesh during the tax period. Make suitable assumption as required. | CO2 | | An | 20 |
| 14. |  | Shyam Co. Ltd is engaged in the manufacture of heavy machinery; It procured the following items during the month of July and paid GST. The details of inward supply and the respective amount of GST are given below.   1. Electrical transformers to be used in the manufacturing process - Rs.6,20,000 2. Trucks used for the transport of raw material -Rs.2,00,000 3. Raw material - s.3,00,000 4. Confectionery items for consumption of employees working in the factory. These items were supplied free of cost to the employees in lieu of services rendered by them to the manufacturer in the course of employment.   Determine the amount of ITC available with Shyam Co. Ltd, for the month of July by giving necessary explanations for treatment of various items, after considering the following points.   1. All the conditions necessary for availing the ITC have been fulfilled.   Shyam Co. Ltd is not eligible for any threshold exemption. | CO3 | | An | 20 |
| 15. |  | State the provision of refund of tax under GST and Write a brief note on debit note. | CO4 | | An | 20 |
| 16. |  | Explain the advantages of taking registration in GST and Explain the term “casual taxable person”. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the overview of GST and its scope. |
| CO2 | To Remember GST Business Process and Returns. |
| CO3 | To Develop Statements on Customs duty Fill necessary forms. |
| CO4 | To Evaluate the Assessment procedures of Firms. |
| CO5 | To Analyze the Procedure on Assessment of Companies. |
| CO6 | To Apply the Procedures in all the above five units. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | - | 30 | - | - | - | 32 |
| CO2 | 2 | 10 | - | 20 | - | - | 32 |
| CO3 | 2 | - | - | 30 | - | - | 32 |
| CO4 | 2 | 10 | - | 20 | - | - | 32 |
| CO5 | 22 | - | - | 10 | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | 30 | 30 | 30 | 80 | - | - | **170** |

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| **Course Code** | **20BC2020** | **Duration** | **3hrs** |
| **Course Name** | **CORPORATE ACCOUNTING-II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | | **Marks** | | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | |
| 1. | Define Banking. | | CO1 | U | | | 2 | | |
| 2. | What is Insurance? | | CO2 | R | | | 2 | | |
| 3. | Describe Holding Company. | | CO3 | R | | | 2 | | |
| 4. | Explain Non-Interest Income with suitable examples. | | CO4 | R | | | 2 | | |
| 5. | Write a short note on Inflation Accounting. | | CO5 | U | | | 2 | | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 6. | From the following information relating to Repco Bank Ltd., prepare the Profit & Loss A/c for the year ended 31st December, 2005.   |  |  |  |  | | --- | --- | --- | --- | | Rent received | 72000 | Salaries and Allowances | 218800 | | Exchange and Commission | 32800 | Postage | 5600 | | Interest on fixed deposits | 1100000 | Sundry charges | 4000 | | Interest of savings bank A/cs | 272000 | Director' &Auditor' fee | 16800 | | Interest on overdrafts | 216000 | Printing | 8000 | | Discount on bills discounted | 780000 | Law charges | 3600 | | Interest on current accounts | 168000 | Locker rent | 1400 | | Interest on cash credits | 892000 | Transfer fees | 2800 | | Depreciation on bank property | 20000 | Interest on loan | 1036000 | | | | CO1 | | An | | | 10 |
|  | **(OR)** | | |  | |  | | |  |
| 7. | Briefly discuss the importance of Banking. | | | CO2 | | U | | | 10 |
| 8. | a) A life assurance company prepared its Revenue A/c for the year ended 31.03.2006 and ascertained its Life assurance fund to be Rs.28,35,000. It was found later that the following had been omitted from the accounts:   1. Interest accrued on investment Rs.39,000 2. Income tax liable to be deducted thereon is estimated to be Rs.10,500 3. Outstanding premium Rs.32,800 4. Bonus utilized for reduction of premium Rs.6,750 5. Claims intimated but not admitted Rs.17,400 6. Claims covered under reinsurance Rs.6,500   Find out the true life assurance fund.  b) The revenue account of a Life Insurance Company showed the life fund at Rs.73,17,000 on 31.3.2006 before taking into account the following items.   1. Claims intimated but not admitted Rs.98250 2. Bonus utilized in reduction of premium Rs.13500 3. Interest accrued on Investments Rs.29750 4. Outstanding Premiums Rs.27000 5. Claims covered under reinsurance Rs.40500 6. Provision for taxation Rs.31500   Find out the true life assurance fund. | | | CO3 | | An | | | 10 |
|  | **(OR)** | | |  | |  | | |  |
| 9. | Briefly explain the functions of IRDA. | | | CO4 | | U | | | 10 |
| 10. | The Balance sheet of V Ltd. And D Ltd.as at 31December, 2016 are as follows.    In the case of “I” Ltd., profit for the year ended 31st December 2016 is Rs.12000 and transfer to reserve is Rs.5000. The holding of V Ltd. In I Ltd. Is 90% acquired on 30th June 2016.  Draft a consolidated balance sheet of V Ltd and its subsidiary. | | | CO5 | | An | | | 10 |
|  | **(OR)** | | |  | |  | | |  |
| 11. | Write a short note on.   1. Holding Company 2. Capital Profit 3. Revenue Profit 4. Minority Interest | | | CO6 | | U | | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. | a. | From the following information prepare the Profit and Loss account of DCB Bank ltd. For the year ended on 31st March 2006 in the prescribed form.   |  |  | | --- | --- | | **Particulars** | **Rs.** | | Interest on loan | 259,000 | | Interest on Fixed Deposit | 275,000 | | Rebate on bills discounted required | 49,000 | | Commission | 8,200 | | Establishment | 54,000 | | Discount bills discounted | 195,000 | | Interest on Cash credit | 223,000 | | Interest on Current Account | 42,000 | | Rent and Taxes | 18,000 | | Interest on Overdraft | 154,000 | | Directors fees | 3,000 | | Auditors Fees | 1,200 | | Interest on Savings bank deposits | 68,000 | | Postage and Telegram’s | 1,400 | | Printing and Stationary | 2,900 | | Sundry Charges | 1,700 |  * Bad debts to be written off amounted Rs.40000. Provision of Taxation may be made @55%. * Balance of Profit from last year was Rs.120000. The Directors have recommended a dividend of Rs.20000 for the shareholders. | | CO1 | | U | | 20 | |
| 13. | a. | The following balances are abstracted from the books of New Life Insurance Ltd., as on 31/03/2006.    Prepare revenue account after making the following the adjustments.   1. Outstanding balances:    1. Claims Rs.14000    2. Premiums Rs.4600 2. Further bonus for Premium Rs.2400   Claim under re-insuranceRs.8000 | | CO2 | | U | | 20 | |
| 14. | a. | On 31st March 2006 the Balance sheet of Maruti Ltd., and its subsidiary Suzuki Ltd., as follows.    Draw a consolidated balance sheet as on 31 March 2006 after taking into consideration of the following Information.   1. Maruti Ltd., acquired the shares on 31st July 2005 2. Suzuki ltd., earned profit of Rs.45000 for the year ended 31st march 2006 3. In January 2006 Suzuki Ltd., sold to Maruti Ltd., goods costing Rs.15000 for Rs.20000. On 31st March 2006 half of these goods were laying as un sold in the Godown of Maruti Ltd., | | CO3 | | U | | 20 | |
| 15. | a. | Briefly elaborate the types of Insurance. | | | CO4 | An | | 20 | |
| 16. | a. | Explain Double Account System Vs. Single Account System | | | CO5 | R | | 20 | |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand International trade theory |
| CO2 | To know the market demand and supply for the organization development |
| CO3 | To apply the business environment for decision making |
| CO4 | To impart the market structure knowledge to know the world economic systems |
| CO5 | To help to analyse the business environment for the proper decision-making |
| CO6 | To evaluate the regulations of international trade and Investment. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 12 |  |  | 10 |  |  | 22 |
| CO6 | 10 | 10 |  |  |  |  | 20 |
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| **Course Code** | **20BC2021** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING II** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Write a brief note on Contribution. | | | CO1 | U | | 2 |
| 2. | State the formula for calculating Economic Batch Quantity (EBQ). | | | CO2 | R | | 2 |
| 3. | The estimated costs of Job D-2 are given below.  Material cost Rs. 5,000 ; Direct labour cost Rs. 1,000 ; Direct expenses Rs.2,000 ; Factory expenses - 30% of Prime Cost. Calculate Factory Cost for the job D-2. | | | CO3 | A | | 2 |
| 4. | Sales = Rs.2,00,000 Variable Cost = Rs.1,20,000 . Calculate PV Ratio. | | | CO4 | A | | 2 |
| 5. | Write a brief note on Activity Based Costing (ABC). | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Bring out the differences between Job Costing and Contract Costing. | | | CO1 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | The Contract price in respect of a project was Rs. 5,00,000. On 31st March, 2018, 90% of the work had been completed and certified by the architects. The costs incurred up to 31st 2018 on this project amounted to Rs. 4,00,000. It was estimated that another Rs. 20,000 would have to be spent further to complete the project. The contractee paid 80% of the value of work certified.  Compute the profit to be taken to Profit and Loss Account for the year ending 31st March, 2018. | | | CO2 | | A | 10 |
| 8. | Chemical X passes through three consecutive processes P,Q and R. From the following cost data relating to the three processes, prepare the process cost accounts and find out the cost of production of each process. The production per month was 270 bottles (Amount in Rs,)   |  |  |  |  | | --- | --- | --- | --- | | Items | Process A | Process B | Process C | | Material | 8700 | 4200 | 2700 | | Labour | 3600 | 9000 | 2700 | | Direct Expense | 1500 | 1500 | 1500 | | Fuel | 1500 | 1500 | 1500 | | Carriage in | 1170 | 900 | 600 | |  |  |  |  |   Factory expenses Rs.3060 to apportioned on the basis of labour.  Prepare the process accounts. | | | CO3 | | A | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Selling Price Per unit = Rs.60  Fixed Cost = Rs.1,00,000  Variable Costs per unit  Direct Material = Rs.20  Direct Labour = Rs.12  Variable Overheads = Rs. 8  Calculate :   1. Contribution per unit 2. PV Ratio 3. Break Even Point 4. Sales to earn a profit of Rs.1,00,000 5. Margin of Safety in units if actual sales are 7000 units | | | CO4 | | A | 10 |
| 10. | Distinguish Standard Costing and Budgetary Control. | | | CO5 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Tarun Udyog Ltd manufactures two products viz Deluxe and Supreme. The cost records reveal that during the month of May 2022, No of units produced Deulux = 1000 units and Supreme = 1200 units ; Production Overheads were incurred to the tune of Rs.16,87,500. The company uses Activity Based Costing for absorption of overheads. Details of overhead according to identified activities are given below.   |  |  |  |  | | --- | --- | --- | --- | | Activity | Overheads | Cost Driver Level (Activity volume) | | |  |  | **Deulux** | **Supreme** | | Order processing | 3,65,000 | 650 orders | 350 orders | | Machine processing | 11,20,000 | 9,500 machine hours | 12,900 machine hours | | Inspection | 2,02,500 | 275 Inspections | 400 Inspections |   Calculate the overheads per unit of each product using Activity Based Costing. | | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | | a. | Narrate the advantages of Marginal Costing. | CO2 | | R | 5 |
|  | | b. | Following information relating to X Ltd.,  Total Fixed Costs Rs. 45,000  Total Variable cost Rs.75,000  Total Sales Rs.1,50,000  You are required to find out  (a) Profit  (b) P.V. ratio  (c) Break-even sales  (d) Margin of safety  (e) Volume of sales to earn profit ofRs. 60,000 | CO2 | | A | 15 |
|  | |  |  |  | |  |  |
| 13. | | a. | It is an accepted principle that profit on incomplete contracts must be taken into account in respect of the work certified only, after providing adequate reserve for future contingencies.  State rules for arriving the profit to be transferred to the Profit or Loss Account in the case of incomplete contracts. | CO3 | | R | 5 |
|  | | b. | From the following cost data prepare a statement of quotation which provides for 20% profit used on selling price for the job No.A301   1. The estimated material cost is Rs. 5,000 and direct labour cost is likely to be Rs. 1,000. 2. In the machine shop it will require machining by Machine No. 8 for 20 hours and by Machine No. 11 for 6 hours. Machine hour rates for Machine No. 8 and Machine No. 11 are Rs. 10 and Rs. 15 respectively. 3. Last year, the direct wages amounted to Rs. 80,000 and factory overheads (excluding those related to Machine No. 8 and 11) amounted to Rs. 48,000. 4. Similarly, the factory cost of all jobs last year amounted to Rs. 2,50,000 and office expenses Rs. 37,500. | CO3 | | A | 15 |
|  | |  |  |  | |  |  |
| 14. | | a. | Differentiate Standard Cost from Estimated Cost. | CO5 | | An | 5 |
|  | | b. | A company presents the following information for the month of November 2021  Budgeted production of product P = 200 units  Standard consumption of raw material A = 2 Kg per unit of P  Standard Price of A = Rs.6 per Kg  Actually 250 units of P were produced. Material A was purchased at Rs.8 per Kg and was consumed at the rate of 1.8 Kg per unit of P.  Calculate   1. Material Cost Variance (MCV) 2. Material Price Variance (MPV) 3. Material Usage Variance (MUV) | CO5 | | A | 15 |
|  | |  |  |  | |  |  |
| 15. | |  | An Entity has two divisions Division A and Division B. Division A makes component X, which is transferred to Division B for making the end product Y. Detail of budgeted annual cost and sales in each division are given below.   |  |  |  | | --- | --- | --- | |  | Division A | Division B | | Units produced and sold | 10,000 | 10,000 | |  | Amount Rs. | Amount Rs. | | Sale of final product | - | 3,50,000 | | Variable Costs | 70,000 | 30,000 | | Fixed Costs | 80,000 | 90,000 | | Total Cost | 1,50,000 | 1.20.000 |   Required  What would be the budgeted annual profit for each division if the units of component X are transferred from Division A to Division B:  a) at marginal cost  b) at full cost? | CO4 | | A | 20 |
|  | |  |  |  | |  |  |
| 16. | |  | Only on knowing the lifecycle costs of a product, a business can decide appropriately on its price.   1. Draw the diagram of a product life cycle ( 5 Marks) 2. Elucidate the specific costs associated to each phase of the PLC (10 Marks) 3. Narrate Tactics to be adopted on each phase (5 Marks) | CO6 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the concepts and terminologies in Costing. |
| CO2 | To Remember various formulas used in computations. |
| CO3 | To Develop Statements in Job, Contract Costing and Tenders. |
| CO4 | To Analyze the key issues in business operations, using CVP analysis. |
| CO5 | To Evaluate and prepare Variance report. |
| CO6 | To apply the concepts of SCM techniques in regular decision making and Performance analysis. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 5 | 2 | 25 |  |  |  | 32 |
| CO2 | 7 |  | 25 |  |  |  | 32 |
| CO3 | 5 |  | 27 |  |  |  | 32 |
| CO4 |  |  | 12 |  |  |  | 12 |
| CO5 |  | 2 | 15 | 15 |  |  | 32 |
| CO6 |  | 20 | 10 |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2022** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | List out the stakeholders in the corporate world. | | CO1 | R | | 2 |
| 2. | Write short notes on Non-banking financial intermediaries. | | CO2 | U | | 2 |
| 3. | State the need and importance of working capital. | | CO3 | R | | 2 |
| 4. | Define Arbitrage process. | | CO5 | R | | 2 |
| 5. | Define risk. | | CO6 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the nature and scope of financial management. | | CO1 | U | | 10 |
|  | **(OR)** | |  |  | |  |
| 7. | Explain the major types of financial decisions that a business firm is taking. Illustrate your answer with suitable example. | | CO2 | U | | 10 |
| 8. | Explain the role of banks in financing working capital of the firms. | | CO3 | A | | 10 |
|  | **(OR)** | |  |  | |  |
| 9. | Three Investment projects have the following net cash flows. Decide which of them should be accepted using the (i) payback period method (ii) post pay-back profitability and (iii) Accounting rate of return method   |  |  |  |  | | --- | --- | --- | --- | | YEAR | PROJECT A | PROJECT B | PROJECT C | | 0 | (10000) | (15000) | (20000) | | 1 | 5000 | 5000 | 10000 | | 2 | 5000 | 5000 | 15000 | | 3 | 20000 | 5000 | 4000 | | 4 | 1000 | 10000 | 2000 | | 5 | 1000 | 5000 | 3000 | | | CO4 | An | | 10 |
| 10. | Elaborate the causes of exchange rate differences. | | CO6 | E | | 10 |
|  | **(OR)** | |  |  | |  |
| 11. | A manufacturing company is expecting the Net Operating Income of is Rs. 200,000. The company has debenture lending of Rs 6, 00,000 at 10% interest payable. The overall capitalization rate is 20%. Calculate the value of the firm and the equity capitalization rate as per the NOI approach.  What will be the impact on value of the firm and equity capitalization firm if the debenture amount is increased to Rs.7,50,000? | | CO5 | A | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Discuss in detail the objectives of Financial Management. | CO1 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | “Indian Money Market is Narrow and Shallow”:Analyze this statement and suggest remedial measures to improve the same and make it vibrant | CO2 | | An | 20 |
|  |  |  |  | |  |  |
| 14. |  | As a financial manager what factors you will consider while deciding the capital structure of a company | CO5 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | A company is considering whether to purchase a new machine. Machines A and B are available for Rs.80,000 each. Cash flows are as follows:   |  |  |  | | --- | --- | --- | | **Year** | **Machine A** | **Machine B** | |  | **Rs.** | **Rs.** | | 1 | 24,000 | 8,000 | | 2 | 32,000 | 24,000 | | 3 | 40,000 | 32,000 | | 4 | 24,000 | 48,000 | | 5 | 16,000 | 32,000 |   Evaluate the two alternatives using the following: (a) payback method, (b)  Return on investment method, and (c) net present value method. You should use a discount rate of 10%.  The discount rate @ 10% are   |  |  | | --- | --- | | Year | Discount rate @ 10% | | 1 | 0.9090 | | 2 | 0.8260 | | 3 | 0.7510 | | 4 | 0.6830 | | 5 | 0.6210 | | CO4 | | E | 20 |
|  |  |  |  | |  |  |
| 16. |  | From the following information relating to M/s Emerald Enterprises prepare a statement in columnar form showing the working capital requirements  Budgeted Sales(Rs.10perunit) :Rs. 2,60,000perannum   |  |  | | --- | --- | | Raw Materials | Rs.3 | | Direct Labour | Rs.4 | | Overheads | Rs.2 | | Total Cost | Rs.9 | | Profit | Rs.1 | | Sales | Rs.10 |   It is estimated that:   1. Raw materials are carried in stockfor3weeksandfinishedgoods for two weeks 2. Factory Processing will take3 weeks 3. Suppliers will give full 5 weeks credit 4. Customers will require 8 weeks credit   Production and overheads accrue evenly throughout the year | CO3 | | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the relationship between FM and other functions. |
| CO2 | To Remember the objectives of Financial Management and its Environment. |
| CO3 | To Develop Statements of Working capital estimations and its various implications. |
| CO4 | To Evaluate the capital projects using Traditional and DCF Techniques. |
| CO5 | To Analyze the Models of Capital structure theories in different context. |
| CO6 | To Apply the risk approaches in valuations. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 30 | - | - | - | - | 32 |
| CO2 | - | 12 | - | 20 | - | - | 32 |
| CO3 | 2 | - | 30 | - | - | - | 32 |
| CO4 | - | - | - | 10 | 20 | - | 30 |
| CO5 | 2 | - | 30 | - | - | - | 32 |
| CO6 | - | 2 | - | - | 10 | - | 12 |
| Total | 6 | 44 | 60 | 30 | 30 | - | 170 |

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| **Course Code** | **20BC2023** | **Duration** | **3hrs** |
| **Course Name** | **INDIAN FINANCIAL SYSTEM** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | What do you understand by financial system? | | CO1 | R | | 2 |
| 2. | Describe any four features of Indian money market. | | CO2 | U | | 2 |
| 3. | Write any two investors protection initiated by SEBI. | | CO3 | R | | 2 |
| 4. | Enumerate the concept of IFCI. | | CO4 | R | | 2 |
| 5. | Describe factoring. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine Narasimham Committee Report 1991. | | CO1 | | Ap | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Point out the recent developments in the Indian money market. | | CO2 | | An | 10 |
| 8. | Explain in detail the functions of Secondary market. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Describe Sensex and Nifty. | | CO4 | | U | 10 |
| 10. | Explain Mutual fund and its advantages. | | CO5 | | C | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Summarize the types of Leasing. | | CO6 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Discuss the role of Indian Financial system. | CO2 | | U | 20 |
| 13. |  | Point out the methods of issuing securities in the capital market. | CO3 | | An | 20 |
| 14. |  | Summarize the functioning of SEBI | CO4 | | E | 20 |
| 15. |  | Examine the functions of Financial institutions with examples. | CO5 | | Ap | 20 |
| 16. |  | Explain Venture capital in India. | CO6 | | C | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Demonstrate the understanding of the role of financial system in the country. |
| CO2 | Familiarization with the constituents of the financial system. |
| CO3 | Apply the methods of financing by financial institutions in decision making. |
| CO4 | Articulate the roles played by financial markets and instruments. |
| CO5 | Evaluate the methods of New modes of Financing. |
| CO6 | Knowledge about mutual fund industry and analyze various mutual fund. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |

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| **Course Code** | **20BC2024** | **Duration** | **3hrs** |
| **Course Name** | **INTERNATIONAL BUSINESS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | What is International Business? | | CO1 | U | | 2 |
| 2. | Define Export. | | CO2 | R | | 2 |
| 3. | Describe Business Environment. | | CO3 | R | | 2 |
| 4. | Explain Free Trade Area. | | CO4 | R | | 2 |
| 5. | Write a short note on Green Box Subsidy. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Briefly explain the importance of International Business. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Define Globalization. Briefly explain the importance of Globalization. | | CO2 | | U | 10 |
| 8. | Briefly discuss the risk involved in International Business. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Enumerate the Regionalism vs. Multilateralism. | | CO4 | | U | 10 |
| 10. | What is IDA? Briefly explain the themes of IDA. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Briefly discuss the functions of UNIDO. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Briefly explain the scope of International Business. | CO1 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | Enumerate the International Business Environment. | CO2 | | U | 20 |
|  |  |  |  | |  |  |
| 14. |  | Briefly discuss the levels of Regional Economic Integration. | CO3 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | What is WTO? Briefly discuss the functions of WTO. | CO4 | | An | 20 |
|  |  |  |  | |  |  |
| 16. |  | Briefly explain the functions of IMF. | CO5 | | R | 20 |
|  |  |  |  | |  |  |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand International trade theory. |
| CO2 | To know the market demand and supply for the organization development. |
| CO3 | To apply the business environment for decision making. |
| CO4 | To impart the market structure knowledge to know the world economic systems. |
| CO5 | To help to analyse the business environment for the proper decision-making. |
| CO6 | To evaluate the regulations of international trade and Investment. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
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| **Course Code** | **20BC2028** | **Duration** | **3hrs** |
| **Course Name** | **STRATEGIC BUSINESS LEADERSHIP** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Whom should you be, if you want all others to follow you? | | | CO1 | Ap | | 2 |
| 2. | What is the position of a Director in Agency Theory? | | | CO2 | R | | 2 |
| 3. | Define Mobile Technology. | | | CO3 | U | | 2 |
| 4. | What is Management Accounting? | | | CO4 | R | | 2 |
| 5. | Define ‘change’? | | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Are the leaders in politics in India really leaders? Discuss your opinion. | | | CO1 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Give a note on the need of “transactional leadership’ in an organization. | | | CO2 | | U | 10 |
| 8. | Who are stakeholders as per the agency theory? | | | CO3 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Write a note on what you will expect from the Director of a company, as a shareholder of that company? | | | CO4 | | U | 10 |
| 10. | Explain the Bologun and Hope Hailey’s four types of change. | | | CO5 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Draw the organizational chart for company you will start. | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | “There are many threats to be considered in being ethical in a profession.” Explain. | CO1 | | An | 20 |
| 13. | |  | Elucidate the agency problems and agency solutions. | CO2 | | U | 20 |
| 14. | |  | “Web analytics involve many vital steps.” Analyze. | CO3 | | An | 20 |
| 15. | |  | Make an evaluation of various sources of finance available in India and suggest the best source for a company in India. | CO4 | | E | 20 |
| 16. | |  | Analyze the advantages and limitations of outsourcing for a manufacturer. | CO5 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the concept of excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation. |
| CO2 | To remember the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management. |
| CO3 | To evaluate the effectiveness of the governance and agency system of an organisation and recognise the responsibility of the board or other agents towards their stakeholders, including the organisation’s social responsibilities and the reporting implications. |
| CO4 | To analyse the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options. |
| CO5 | To apply appropriate information technologies and data analytics, to analyse factors affecting the organisations value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls. |
| CO6 | To Develop management reporting and internal control and audit systems to ensure compliance and the achievement of organisation’s objectives and the safeguarding of organisational assets. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  |  | 2 | 30 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 |  | 2 |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 | 2 | 10 |  | 20 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2034** | **Duration** | **3hrs** |
| **Course Name** | **DATA ANALYTICS FUNDAMENTALS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Mention the sample expression of calculated columns and measures to find the profit (Sales vs Purchase value). | | CO1 | R | | 2 |
| 2. | Mention the 3 factors to evaluate a probability distribution for a given X. | | CO2 | U | | 2 |
| 3. | In a correlation, what are the different percentile criteria to evaluate the relation between two factors? | | CO3 | R | | 2 |
| 4. | Mention syntax/example of RIGHT JOIN SQL query. | | CO4 | U | | 2 |
| 5. | Mention the steps to add Data Analytics add-in in excel. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the components of Power BI. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain T-SQL, DDL and DML. | | CO2 | | A | 10 |
| 8. | Explain the usage of Pareto Charts, Boxplots, Histogram. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain the usage of Correlation and Regression, Sunburst and Treemap. | | CO4 | | U | 10 |
| 10. | Explain R Programming and its components. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the SQL queries Count, Avg, Sum, Min ad Max. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain the steps from loading a data till completion of dashboard in Power BI. | CO6 | | A | 20 |
| 13. |  | Explain the different types of JOINS and Logical (AND, OR, NOT) operators. | CO5 | | A | 20 |
| 14. |  | Write an R programming code to create a Pie chart showing a sample depiction of any 4 countries. | CO3 | | A | 20 |
| 15. |  | Explain the difference between Data Analyst and Business Analyst with roles and skills. | CO4 | | An | 20 |
| 16. |  | Explain the  a) Responsibilities of a Business Analyst.  b) Different features used for a data analytics in excel.  c) Knowledge on Power BI.  d) Usage of R Programming. | CO5 | | E | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Remember the basics of Excel and its usage as a data analysis tool. |
| CO2 | To Understand business analytics using Excel including. |
| CO3 | To Analyze and transform raw data into data models. |
| CO4 | To Evaluate, explore, analyze and visualize data. |
| CO5 | To Apply R language fundamentals, and basic syntax. |
| CO6 | To Develop the skill set of how R is used to perform data analytics. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  |  | 10 |  |  | 12 |
| CO2 |  | 2 | 10 |  |  |  | 12 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 |  | 12 |  | 20 |  |  | 32 |
| CO5 |  | 2 | 20 | 10 | 20 |  | 52 |
| CO6 |  | 10 | 20 |  |  |  | 30 |
|  | | | | | | | **170** |

**Graphical user interface, application

Description automatically generated with medium confidence**

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| **Course Code** | **20BC2035** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS INTELLIGENCE AND DATA VISUALIZATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Explain the below visual using the method of storytelling with the data. | | CO1 | U | | 2 |
| 2. | Enumerate the steps to write a conditional formatting rule to setup alert icons **GREEN**(if (>80), **ORANGE** (if between 60 and 80) and **RED** (if below 60). | | CO1 | U | | 2 |
| 3. | Mention the logical functions which are used for count, average a specific criterion. | | CO2 | A | | 2 |
| 4. | Brief about Vlookup and Hlookup. | | CO3 | U | | 2 |
| 5. | Criticize the below visual using the method of storytelling with the data. | | CO2 | E | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain Business Intelligence | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain Power BI. | | CO2 | | U | 10 |
| 8. | Write few features of Power BI. | | CO3 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain the understanding on Pivot Table and Pivot Chart. | | CO4 | | U | 10 |
| 10. | Write the main functionalities of X, Y Scatter chart. | | CO2 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Point out the usage of Power Pivot. | | CO3 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Discuss any 5 different types of Charts. | CO1 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | Explain Data Analysis Expressions (DAX) and mention a few data sources that can be connected with Power BI. | CO2 | | A | 20 |
|  |  |  |  | |  |  |
| 14. |  | Analyze the steps to create Pivot Table or Charts using Power Pivot and mention the reason to use Power Pivot. | CO3 | | An | 20 |
|  |  |  |  | |  |  |
| 15. |  | Criticize Data Analysis Expressions( DAX) | CO4 | | E | 20 |
|  |  |  |  | |  |  |
| 16. |  | Analyze the below table from the step of uploading into Power BI till getting the visual to filter the organization | CO3 | | An | 20 |
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|  | **COURSE OUTCOMES** |
| CO1 | Connect, import, shape, and transform data for business intelligence (BI). |
| CO2 | Visualize data, author reports, and schedule automated refresh of reports. |
| CO3 | Create and share dashboards based on reports. |
| CO4 | Apply storytelling principles to analytics work and improve analytics presentations through storytelling. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 34 |  |  |  |  | 34 |
| CO2 |  | 10 | 22 | 10 | 2 |  | 44 |
| CO3 |  | 12 | 10 | 40 |  |  | 62 |
| CO4 |  | 10 |  |  | 20 |  | 30 |
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**Graphical user interface, application

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| **Course Code** | **20BC2036** | **Duration** | **3hrs** |
| **Course Name** | **EMERGING TECHNOLOGIES IN FINANCE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Mention the 3 types of Bots in RPA and their uses. | | CO1 | U | | 2 |
| 2. | Mention any 4 accounting related activities for RPA implications. | | CO2 | U | | 2 |
| 3. | List down the evolution of Money. | | CO3 | U | | 2 |
| 4. | Explain in brief any 2 key terms of Block chain. | | CO4 | U | | 2 |
| 5. | Narrate the types of crypto currency exchanges. | | CO2 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the steps to identify opportunities for process automation. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain the integration of Machine Learning into RPA. | | CO2 | | U | 10 |
| 8. | Show a diagrammatic view of how a Blockchain works. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain hot wallet, cold wallet and software wallet. | | CO4 | | U | 10 |
| 10. | Explain the role of Internet of Things (IoT) in Block chain. | | CO2 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain Block chain game theory with a visual. | | CO1 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain Cryptography, Distributed Computing, Hash function in visuals. | CO3 | | U | 20 |
| 13. |  | Explain Distributed Ledger Technology and transaction between Public key and Private key with visuals. | CO2 | | U | 20 |
| 14. |  | Explain the potential uses and benefits of block chain. | CO4 | | U | 20 |
| 15. |  | Explain the effects of block chain on demand and supply chain. | CO1 | | U | 20 |
| 16. |  | Explain in detail the regulatory risks, standards and legality associated with block chain and crypto-currency adoption. | CO2 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Connect, import, shape, and transform data for business intelligence (BI). |
| CO2 | Visualize data, author reports, and schedule automated refresh of reports. |
| CO3 | Create and share dashboards based on reports. |
| CO4 | Apply storytelling principles to analytics work and improve analytics presentations through storytelling. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 32 |  | 10 |  |  | 42 |
| CO2 |  | 54 |  | 10 |  |  | 64 |
| CO3 |  | 22 |  | 10 |  |  | 32 |
| CO4 |  | 32 |  |  |  |  | 32 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2039** | **Duration** | **3hrs** |
| **Course Name** | **COMMERCIAL BANKING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Financial Services. | | CO4 | R | | 2 |
| 2. | Explain Regional Rural Banks. | | CO 1 | U | | 2 |
| 3. | Define Banking. | | CO3 | R | | 2 |
| 4. | Explain “Payments Bank”. | | CO 2 | An | | 2 |
| 5. | Discuss NBFC. | | CO1 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Discuss the intermediation role played by banks. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Summarize the banking structure in India. | | CO1 | | An | 10 |
| 8. | Evaluate the statement “The banking sector is critical to the growth of the economy”. | | CO3 | | E | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Explain the different types of deposits. | | CO2 | | A | 10 |
| 10. | Briefly explain the term ”Non-Performing Assets”. | | CO3 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Discuss the monetary policy of RBI. | | CO 6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Elucidate the types of investments a bank in India is eligible to make. | CO4 | | U | 10 |
|  | b. | Explain the deposit services offered to Non Resident Indian. | CO3 | | U | 10 |
|  |  |  |  | |  |  |
| 13. | a. | Define Banking and explain the core functions of a bank. | CO5 | | A | 10 |
|  | b. | Discuss “Banks form the backbone in economic development of a nation” | CO2 | | An | 10 |
|  |  |  |  | |  |  |
| 14. | a. | Explain working capital finance. | CO3 | | U | 10 |
|  | b. | Explain Project Finance. | CO3 | | A | 10 |
|  |  |  |  | |  |  |
| 15. | a. | Discuss “Para Banking activities of a commercial bank in India”. | CO5 | | U | 10 |
|  | b. | Write short note on Priority Sector Lending. | CO2 | | E | 10 |
|  |  |  |  | |  |  |
| 16. | a. | Write a short note on “Banking Structure in India”. | CO1 | | U | 10 |
|  | b. | Briefly explain “Financial Inclusion”. | CO6 | | An | 10 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the banking structure in India. |
| CO2 | Understand the role of RBI in relation to commercial banks. |
| CO3 | Evaluate the basic concepts of bank deposits and lending. |
| CO4 | Analyse banks investment policy and valuation norms. |
| CO5 | Analysis of activities of commercial banks. |
| CO6 | Develop skills on financial inclusion and KYC. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 22 |  |  |  | 10 | - | 22 |
| CO2 |  | 2 | 10 | 30 |  |  | 42 |
| CO3 | - | 20 | 20 | 2 | 10 | - | 52 |
| CO4 | -2 | 10 |  | - | 12 |  | 24 |
| CO5 | 10 |  | 10- | -20 | - | - | 40 |
| CO6 |  |  | - | - | - | - |  |
|  |  |  |  |  |  |  | 170 |

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| **Course Code** | **20BC2040** | **Duration** | **3hrs** |
| **Course Name** | **CAPITAL MARKET OPERATIONS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Abbreviate ECB and FCCB. | | CO1 | R | | 2 |
| 2. | Write short notes on Contract Notes. | | CO 2 | U | | 2 |
| 3. | Explain Circuit Breakers. | | CO3 | R | | 2 |
| 4. | Write short notes on Primary Market. | | CO 4 | U | | 2 |
| 5. | Explain Arbitration. | | CO5 | A | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the functions of any FIVE capital market participants. | | CO2 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Discuss on the various operational activities and gain insights on post trade activities in the market. | | CO 5 | | U | 10 |
| 8. | Explain in detail the various challenges in Clearing and Settlement Process. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Describe in detail the functions of Depositories. | | CO2 | | A | 10 |
| 10. | Describe Index. Write short notes on the Two Indices in India. | | CO2 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Distinguish Primary and Secondary markets. | | CO 1 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Enumerate the various reforms in Indian Securities Markets. | CO5 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | Define SBTS and Explain its advantages. | CO3 | | R | 20 |
|  |  |  |  | |  |  |
| 14. |  | Explain in detail the various Market segments. | CO 2 | | A | 20 |
|  |  |  |  | |  |  |
| 15. |  | Table the Settlement Cycles and explain it briefly. | CO4 | | An | 10 |
|  |  |  |  | |  |  |
| 16. |  | Write short notes on SBTS, CTCL, DMA, ASBA. | CO 6 | | R | 20 |
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|  | **COURSE OUTCOMES** |
| CO1 | Draft the procedure for Incorporating a company. |
| CO2 | Prepare Minutes of Meeting and know how company meetings are conducted. |
| CO3 | Give inputs on preparing Memorandum and Articles of Association and understand the information. |
| CO4 | The Prospectus and other Statements issued by the companies Have a thorough knowledge on how shares are being allotted to the Public. |
| CO5 | Understand the way in which the Directors of Companies are being appointed. |
| CO6 | And what are the circumstances in which they will be removed from performing their duties Have a clear view on the induction of members into a company and the compliance requirement to. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 5 | - | 10 | - | - | - | 15 |
| CO2 | - | 5 | - | 10 | - | - | 15 |
| CO3 | 5 | - | 10 | 10 | - | - | 25 |
| CO4 | - | - | 10 | 10 | - | - | 20 |
| CO5 | 5 | 15 | - | - | 5 | - | 25 |
| CO6 | - | 15 | 10 | 5 | - | - | 20 |
|  | 15 | 35 | 30 | 35 | 5 |  | 170 |



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| **Course Code** | **20BC2041** | **Duration** | **3hrs** |
| **Course Name** | **DERIVATIVES MARKET** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | | | **Bloom’s Level** | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | |
| 1. | Define “Forwards”. | | CO1 | | U | | | | 2 |
| 2. | The derivative contract can be structured with the underlying financial assets such as \_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_ and Foreign Exchange. | | CO1 | | R | | | | 2 |
| 3. | Name three indices in the Indian stock market. | | CO3 | | R | | | | 2 |
| 4. | Name two option trading strategies. | | CO4 | | R | | | | 2 |
| 5. | What are the “Future and Option” trading instruments available for trading? | | CO6 | | U | | | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 6. | Elucidate pay off for buyer of the futures (Long Futures) using an example. | | CO2 | | A | | | | 10 |
|  | **(OR)** | |  | |  | | | |  |
| 7. | Explain the various futures terminology like spot price, basis, cost of carry, expiration date, future price using a sample quote from the index on a particular date. | | CO2 | | U | | | | 10 |
| 8. | Elucidate pay off for a long call from the buyer’s perspective using example. | | CO4 | | An | | | | 10 |
|  | **(OR)** | |  | |  | | | |  |
| 9. | Analyse put option trading from buyer’s perspective using an example. | | CO4 | | An | | | | 10 |
| 10. | Describe “Covered Call” option trading strategy. | | CO5 | | An | | | | 10 |
|  | **(OR)** | |  | |  | | | |  |
| 11. | Explain arbitrage opportunities in futures market. | | CO6 | | U | | | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. | a. | Name the types of “stock market indices” and explain in detail market capitalization weighted index with example. | CO3 | | An | | | | 13 |
|  | b. | Briefly explain “significance of an index”. | CO3 | | U | | | | 7 |
|  |  |  |  | |  | | | |  |
| 13. | a. | Explain the statement “The advisor needs to understand the risk profile of the client” in the context of investments. | CO5 | | A | | | | 13 |
|  | b. | Write briefly on “Client Identification Procedure”. | CO5 | | U | | | | 7 |
|  |  |  |  | |  | | | |  |
| 14. | a. | Write a brief on regulations in clearing, settlement & risk management relating to derivative trading. | CO4 | | U | | | | 13 |
|  | b. | Discuss provisions governing trading in derivatives contained in Securities Contract (Regulation) Act 1956. | CO4 | | R | | | | 7 |
|  |  |  |  | | |  | | |  |
| 15. | a. | Discuss the roles of different participants in derivative market particularly with reference to use of futures. | CO1 | | | A | | | 13 |
|  | b. | Explain how an arbitrage position created by buying a share with lot size of 100 at Rs 50/per share in the cash market and selling a future of lot size of 100 at a 3-month futures rate of Rs 59 per share will work when on the due date the cash market price of the share is 1. Rs 69/per share 2. Rs 49/per share. Calculate total profit. | CO6 | | | U | | | 7 |
|  |  |  |  | | |  | | |  |
| 16. | a. | Discuss in relation to the derivative trading system order types, conditions and matching rules. | CO4 | | | R | | | 13 |
|  | b. | Explain adjustments for corporate action for stock options. | CO5 | | | U | | | 7 |

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|  | **COURSE OUTCOMES** |
| CO1 | Know about the basics of Indian Equity Derivative market. |
| CO2 | Understand products available in the equity derivative market. |
| CO3 | Know about players in the Indian derivative market and their trading strategies. |
| CO4 | Understand clearing, settlement and risk management process used in the Indian equity derivative market. |
| CO5 | Understand the environment in which equity derivative market operate in India. |
| CO6 | Understand the operational mechanics of the Indian derivative market. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 2 | 13 |  |  |  | 17 |
| CO2 |  | 10 | 10 |  |  |  | 20 |
| CO3 | 2 | 7 |  | 13 |  |  | 22 |
| CO4 | 22 | 13 |  | 20 |  |  | 55 |
| CO5 |  | 14 | 13 | 10 |  |  | 37 |
| CO6 |  | 19 |  |  |  |  | 19 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2042** | **Duration** | **3hrs** |
| **Course Name** | **MUTUAL FUND MANAGEMENT** | **Max. Marks** | **100** |

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| **Q.**  **No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | To protect the purchasing power, the investment return should at least be equal to or more than \_\_\_\_\_\_\_ (Fill in the Blank). | | | CO2 | U | | 2 |
| 2. | Credit risk refers to the possibility that borrower / Issuer does not pay the dues promised on \_\_\_\_\_\_\_ (Fill in the Blank). | | | CO1 | R | | 2 |
| 3. | Name the schemes which are categorized as low risk. | | | CO1 | R | | 2 |
| 4. | The investors risk appetite is a function of three things- need to take risk, willingness to take risk and \_\_\_\_\_\_\_\_ (Name the third) | | | CO6 | A | | 2 |
| 5. | Briefly describe Liquid Funds. | | | CO4 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Write briefly on factors to evaluate investments. | | | CO4 | A | | 10 |
|  | **(OR)** | | |  |  | |  |
| 7. | Write short notes on different asset classes bringing forth the similarities and differences between different asset classes. | | | CO5 | A | | 10 |
| 8. | Write a note on “Key Constituents of a Mutual Fund”. | | | CO3 | An | | 10 |
|  | **(OR)** | | |  |  | |  |
| 9. | Explain “Role and support function of service providers”. | | | CO3 | An | | 10 |
| 10. | Discuss the ten principles of fair valuation as per SEBI Regulation. | | | CO2 | U | | 10 |
|  | **(OR)** | | |  |  | |  |
| 11. | Discuss Mutual Fund Taxation with examples. | | | CO1 | U | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | a. | | Write a short essay on “Advantages of Mutual Fund for an investor” | CO5 | An | | 13 |
| b. | | Write briefly on “Concept and Role of Mutual Fund” | CO3 | A | | 7 |
| 13. | a. | | Explain the rights and obligation for MF investor in terms of regulation. | CO4 | R | | 13 |
| b. | | Discuss SEBI.s Advertisement code for Mutual Funds. | CO4 | U | | 7 |
| 14. | a. | | Broadly explain Scheme selection based on need, preferences and risk profile. | CO2 | A | | 13 |
| b. | | Briefly explain Systematic Transactions. | CO2 | U | | 7 |
| 15. | | a. | Write a short essay on “Factors affecting equity mutual fund schemes”. | CO4 | | A | 13 |
| b. | Write briefly on “General risk factors relating to MF investments” | CO1 | | R | 7 |
| 16. | | a. | Comment on the contents of “Statement of Additional Information”. | CO2 | | U | 13 |
| b. | Explain the term “Fundamental Attributes”. | CO2 | | R | 7 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand building long term relationship with clients. |
| CO2 | Understand basics of MF Schemes and distribution setup. |
| CO3 | Acquire &Learn Basic knowledge of MF role and structure. |
| CO4 | Evaluate MF schemes from the angle of suitability as an investment option |
| CO5 | Get Orientation to legalities, accounting, taxation and valuation aspects of MF |
| CO6 | Learn Financial planning as an approach to investment option |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 11 | 10 |  |  |  |  | 21 |
| CO2 | 7 | 32 | 13 |  |  |  | 52 |
| CO3 |  |  | 20 | 7 |  |  | 27 |
| CO4 | 13 | 7 | 23 | 2 |  |  | 45 |
| CO5 |  |  | 10 | 13 |  |  | 23 |
| CO6 |  |  | 2 |  |  |  | 2 |
|  | | | | | | | **170** |



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| **Course Code** | **20BC2043** | **Duration** | **3hrs** |
| **Course Name** | **SMART TRADING FUNDAMENTAL ANALYSIS** | **Max. Marks** | **100** |

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| **Q.**  **No.** | **Questions** | | | | | | | | **Course Outcome** | | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | | | | | |
| 1. | Write the formulae to find FV and PV. | | | | | | | | CO1 | | R | | 2 |
| 2. | Abbreviate - GPM, NPM, NIM and EBITA. | | | | | | | | CO1 | | R | | 2 |
| 3. | Define Depreciation. | | | | | | | | CO1 | | R | | 2 |
| 4. | Write short notes on Rights Issue of Shares. | | | | | | | | CO1 | | R | | 2 |
| 5. | Calculate EPS and PE for the following data  Market Price 1000.  Face Value 10.  Share Capital 1000 Lakhs.  Net Profit 400 Lakhs. | | | | | | | | CO1 | | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | | | | | |
| 6. | Write short notes on Valuation of stock and the two methods of valuation of stock. | | | | | | | | CO2 | | An | | 10 |
|  | **(OR)** | | | | | | | |  | |  | |  |
| 7. | Define and describe the four ways of raising share capital. | | | | | | | | CO2 | | U | | 10 |
| 8. | Write short notes on any FOUR financial ratios. | | | | | | | | CO3 | | An | | 10 |
|  | **(OR)** | | | | | | | |  | |  | |  |
| 9. | Write short notes on Efficient Market Hypothesis (EVM) and explain in detail the Strong, Weak and Semi EVM scenarios. | | | | | | | | CO2 | | A | | 10 |
| 10. | Describe in detail the two categories of Loans. | | | | | | | | CO4 | | U | | 10 |
|  | **(OR)** | | | | | | | |  | |  | |  |
| 11. | List out and explain in detail the factors affecting the fundamental analysis. | | | | | | | | CO4 | | An | | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | | | | | |
| 12. | a. | | | EPS and PE Calculation - With the available data in the below table find the EPS and PE of the three stocks   |  |  |  |  | | --- | --- | --- | --- | |  | **Stock A** | **Stock B** | **Stock C** | | Share Capital | 200000 | 100000 | 550000 | | No of Shares | 20000 | 100000 | 55000 | | Net Profit | 500000 | 150000 | 110000 | | Face Value | 10 | 1 | 5 | | Market Price | 200 | 180 | 75 | | | | | | CO3 | | A | | 20 |
| 13. | a. | | | Explain in detail the TOP down and Bottom Up approaches. | | | | | CO3 | | An | | 13 |
| b. | | | Write Short notes on EPS and PE and its formulae | | | | | CO2 | | A | | 7 |
| 14. |  | | | Calculate GPM, NPM, NIM, EBITA, Profit per Employee and Sales per employee from the following data  Total Sales - 15 Lakhs  Direct Expenses - 10 Lakhs  Administrative Expenses - 4 Lakhs  No of employees in the organisation - 1000  Interest paid during the year - 2 Lakhs | | | | | CO5 | | R | | 20 |
| 15. |  | | | Briefly explain and write the formulae for the following  Current Ratio  Quick Ratio  Return on Equity  Debt Equity Ratio  Interest Coverage Ratio | | | | | CO3 | | U | | 20 |
| 16. |  | | | Explain in detail the important Financial Statements and Schedules attached to it. | | | | | CO6 | | U | | 20 |
|  | | | | | | | | | | | | | |
| **COURSE OUTCOMES** | | | | | | | | | | | | | |
| CO1 | | Draft the procedure for Incorporating a company. | | | | | | | | | | | |
| CO2 | | Prepare Minutes of Meeting and know how company meetings are conducted. | | | | | | | | | | | |
| CO3 | | Give inputs on preparing Memorandum and Articles of Association and understand the information. | | | | | | | | | | | |
| CO4 | | The Prospectus and other Statements issued by the companies Have a thorough knowledge on how shares are being allotted to the Public. | | | | | | | | | | | |
| CO5 | | Understand the way in which the Directors of Companies are being appointed. | | | | | | | | | | | |
| CO6 | | And what are the circumstances in which they will be removed from performing their duties Have a clear view on the induction of members into a company and the compliance requirement to. | | | | | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | | | | | | |
| CO / P | | | **Remember** | | **Understand** | **Apply** | **Analyze** | **Evaluate** | | **Create** | | **Total** | |
| CO1 | | | 10 | | 10 |  |  |  | |  | |  | |
| CO2 | | |  | | 10 | 17 | 10 |  | |  | |  | |
| CO3 | | |  | | 20 | 20 | 23 |  | |  | |  | |
| CO4 | | |  | | 10 |  | 10 |  | |  | |  | |
| CO5 | | | 20 | |  |  |  |  | |  | |  | |
| CO6 | | |  | | 20 |  |  |  | |  | |  | |
|  | | | | | | | | | | | | **170** | |

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| **Course Code** | **20BC2045** | **Duration** | **3hrs** |
| **Course Name** | **CLEARING, SETTLEMENT AND RISK MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | List the objectives of NSCCL. | | CO1 | An | | 2 |
| 2. | Define Margin Deposits. | | CO 3 | R | | 2 |
| 3. | Describe Trade for Trade -Surveillance segment (TFT-S) Deals. | | CO4 | R | | 2 |
| 4. | List the Order matching Transactions. | | CO2 | R | | 2 |
| 5. | Compute the Settlement price formula theoretically. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Distinguish the Guidelines for a Clearing bank and a Clearing Member with respect to Primary Clearing bank account. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Compare and contrast the Guidelines for depositing FDRs in electronic format and in Physical format. | | CO2 | | An | 10 |
| 8. | Distinguish the CP code Modification on T-day and T+1 day. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Classify the Margins for First Leg transaction. | | CO4 | | A | 10 |
| 10. | Differentiate the Settlement types of future contracts. | | CO5 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Point out the actions taken for the Short delivery of securities in a capital market. | | CO6 | | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Illustrate the procedure to change the Primary bank account for a Clearing member. | CO1 | | U | 10 |
|  | b. | Explain about NCMS. | CO1 | | A | 10 |
|  |  |  |  | |  |  |
| 13. | a. | Define Bank guarantee and List its types. | CO 2 | | R | 10 |
|  | b. | Give the guidelines for depositing securities as a collateral. | CO2 | | U | 10 |
|  |  |  |  | |  |  |
| 14. | a. | Describe the Settlement process in Capital market. | CO3 | | R | 10 |
|  | b. | Classify the Margining for Institutional clients. | CO3 | | C | 10 |
|  |  |  |  | |  |  |
| 15. | a. | Analyze the Procedure and allocation for EPI of Securities for First leg and Reverse Leg. | CO4 | | An | 10 |
|  | b. | Classify the Position Limits for Securities. | CO4 | | A | 10 |
|  |  |  |  | |  |  |
| 16. | a. | Discuss the Administrative mechanism ‘Capital Cushion’ built by NSCCL for Operations. | CO5 | | R | 10 |
|  | b. | Describe the Margin limits for the Liquid Assets of a Clearing member. | CO5 | | U | 10 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the operational guidelines/procedures of clearing, settlement, collateral management and risk management in NSE clearing limited. |
| CO2 | Understand the capital market operations |
| CO3 | Apply the concepts of securities borrowing and lending schemes |
| CO4 | Evaluate the process of clearing and settlement in Equity and Currency derivatives. |
| CO5 | Analyze the various services offered by the market intermediaries regarding clearing and settlement. |
| CO6 | Develop a suitable mix on services in Members Portal. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 10 | 10 | 10 | 2 |  |  | 32 |
| CO2 | 2 | 10 | 10 | 10 |  |  | 32 |
| CO3 | 12 | 10 |  | 10 |  |  | 32 |
| CO4 | 2 | 10 | 10 | 10 |  |  | 32 |
| CO5 | 10 | 12 |  | 10 |  |  | 32 |
| CO6 | 36 | 52 | 30 | 42 |  |  | 170 |

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| **Course Code** | **20BC2046** | **Duration** | **3hrs** |
| **Course Name** | **BACK OFFICE AND DEPOSITORY OPERATIONS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Compare and Contrast open ended and Close ended scheme. | | CO 5 | An | | 2 |
| 2. | Compare and contrast GDR and ADR. | | CO 5 | U | | 2 |
| 3. | Describe the process of pledging securities. | | CO3 | U | | 2 |
| 4. | List the types of Risk reducing Orders in a Secondary Market. | | CO1 | R | | 2 |
| 5. | Expand ASBA, SCSB. | | CO2 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | a) Give short notes on Time Stamping.  b) Discuss the role of RTA in Mutual fund schemes. | | CO5 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | List the types of issues and briefly explain any 5 of them. | | CO 5 | | A | 10 |
| 8. | Compare and contrast Transposition and Transmission of securities. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Describe the different messaging formats between Institutional investor and custodian. | | CO2 | | An | 10 |
| 10. | Sketch the Transaction cycle and explain the same. | | CO2 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | a) Elaborate the Role of AMC.  b) Classify the types of dividend options in Mutual fund schemes. | | CO 1 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Discuss about Dividend Options. | CO5 | | U | 15 |
|  | b. | Summarize the transaction by an investor through internet in a mutual fund scheme. | CO5 | | E | 5 |
| 13. |  | Describe Investor transactions in Normal physical mode. | CO1 | | U | 20 |
| 14. |  | Classify the process of settlement in secondary market. | CO 3 | | A | 20 |
| 15. | a. | Distinguish Dematerialization from Dematerialization. | CO3 | | An | 10 |
|  | b. | Illustrate cut off time regulations of a Mutual fund. | CO3 | | A | 10 |
| 16. |  | Analyze the settlement process for F&O Contracts. | CO 2 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the various types of issues in Primary and Secondary market. |
| CO2 | Understand the various operational activities and gain insights on post trade activities in the market. |
| CO3 | Analysis the processes involved in the Depository functioning. |
| CO4 | Apply and understand the NSDL application Software. |
| CO5 | Evaluate the listed schemes and special services offered for Mutual Funds. |
| CO6 | Develop the suitable mix of portfolio through the NSE. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 30 |  |  |  |  | 32 |
| CO2 | 2 |  | 10 | 30 |  |  | 42 |
| CO3 |  | 2 | 20 | 30 |  |  | 52 |
| CO4 |  |  |  |  |  |  |  |
| CO5 |  | 27 | 10 | 2 | 5 |  | 44 |
| CO6 |  |  |  |  |  |  |  |
|  | 5 | 59 | 40 | 62 | 5 |  | 170 |

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| **Course Code** | **20BC2047** | **Duration** | **3hrs** |
| **Course Name** | **FIN-TECH** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define Wealth Management Tech. | | | CO1 | R | | 2 |
| 2. | Define Ledger and Accounting practices. | | | CO2 | A | | 2 |
| 3. | Write types of Analytics. | | | CO3 | U | | 2 |
| 4. | Define Regression with example. | | | CO4 | U | | 2 |
| 5. | Define Neural Network. | | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Briefly explain the Reg Tech. | | | CO1 | | U | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Briefly explain Block chain as a Financial System. | | | CO2 | | R | 10 |
| 8. | Explain Data Visualization tools with example. | | | CO3 | | U | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Briefly explain Six Machine Learning application in FinTech. | | | CO4 | | A | 10 |
| 10. | Briefly explain Back propagation Learning. | | | CO5 | | U | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Explain Forecasting techniques in trading. | | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | Write five Fintech Payment application and explain. | CO1 | | C | 20 |
| 13. | |  | Briefly explain   1. Stack. 2. Blocks. 3. Mining. 4. Consensus. 5. Distributed Databases. | CO2 | | U | 20 |
| 14. | |  | Explain python below topics with example   1. Data Types. 2. Function. | CO3 | | C | 20 |
| 15. | |  | Briefly explain Classification Algorithms with example. | CO4 | | C | 20 |
| 16. | |  | Briefly explain setting up the KERAS and Creating a Neural Network using python. | CO6 | | C | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand the major Fintech applications. |
| CO2 | Remember the basics of data analysis. |
| CO3 | Apply the concepts of block chain and data analytics, deep learning. |
| CO4 | Evaluate the applications of machine learning. |
| CO5 | Analyze the best practices on block chain, & deep learning. |
| CO6 | Develop KERAS. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 |  |  |  | 20 | 32 |
| CO2 | 10 | 20 | 2 |  |  |  | 32 |
| CO3 | 10 | 2 |  |  |  | 20 | 32 |
| CO4 |  | 2 | 10 |  |  | 20 | 32 |
| CO5 | 2 | 10 |  |  |  |  | 12 |
| CO6 |  |  | 10 |  |  | 20 | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **20BC2048** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL PLANNING AND WEALTH MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Explain what a portfolio is and name the assets or combination of assets a portfolio can have. | | CO1 | U | | 2 |
| 2. | Write a short note on the capital market regulator. | | CO2 | R | | 2 |
| 3. | Name some 4 examples for long term planning (under financial goals). | | CO3 | R | | 2 |
| 4. | Explain the financial goals and the time limit related to a goal. You can share name some financial goals and the time frame for them. | | CO4 | R | | 2 |
| 5. | Expand CAGR and explain the meaning | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain risk profiling of individuals and the possible categories of investor. | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain Nifty INDEX calculation and its uses for various investor types. | | CO1 | | U | 10 |
| 8. | Sector funds – Explain and provide a list of various sector funds. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Index based funds – Explain and provide a list of index funds. | | CO4 | | An | 10 |
| 10. | Zero coupon Bonds – Explain in details and give an example. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | List down all types of Bonds and explain in details the differences. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | List down 10 NSE indexes and the information shared by them. | CO1 | | R | 20 |
| 13. |  | Find out a. Absolute return b. CAGR from the following details:   1. Investment made 45000.00 2. Number of years 6 years   Value at the end of 10th year 215000.00 | CO2 | | U | 20 |
| 14. |  | Explain “Asset Allocation” and the need for diversification of investments. | CO3 | | R | 20 |
| 15. |  | Valuation of a bond with the following features:   1. Face value Rs1000.00 2. Coupon 8% (Annual payment) 3. Tenure 5 years   Return expectation 10% | CO4 | | U | 20 |
| 16. |  | Calculate thereturn for the following PF containing various assets and the expected returns of the assets for one year:   * Equity Rs100000 15% * Debt Rs 50000 8% * Gold Rs 75000 8.5% * MF Rs 200000 12% | CO5 | | A | 20 |

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|  | |  |  | | --- | --- | |  | **COURSE OUTCOMES** | | CO1 | Understand what is financial planning process and various goals a family to work on. | | CO2 | How to convert financial goals to solutions for the family thus helping create the wealth now and for future. | | CO3 | Defining the risk profiling for individuals and the need for embedding them in the wealth creation and management. | | CO4 | Under the measures of performance for portfolios and creating a balanced portfolio. | | CO5 | Various products available in the market – debt, equity, derivatives etc. | | CO6 | Understanding alternative investments available versus the traditional products. | |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 12 | 10 |  |  |  | 42 |
| CO2 | 2 | 20 |  |  |  |  | 22 |
| CO3 | 22 |  |  | 10 |  |  | 32 |
| CO4 | 2 | 20 |  | 10 |  |  | 32 |
| CO5 |  | 2 | 20 | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
| **Total** | 46 | 64 | 30 | 30 |  |  | **170** |

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| **Course Code** | **21BB2004** | **Duration** | **3hrs** |
| **Course Name** | **MANAGERIAL ECONOMICS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | State the meaning of economics. | | CO1 | U | | 2 |
| 2. | Write in detail about law of demand. | | CO2 | R | | 2 |
| 3. | What do you mean by monopoly? | | CO3 | R | | 2 |
| 4. | Explain the concept of break even point. | | CO4 | R | | 2 |
| 5. | Describe the term national income. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Briefly explain the role of managerial economist. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Make a clear draft on demand forecasting and its techniques. | | CO2 | | U | 10 |
| 8. | Write the difference between internal economies and external economies. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Analyze and explain the cost concept and cost analysis. | | CO4 | | U | 10 |
| 10. | Narrate the price determination under perfect competition. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Give the importance of national income and its measuring methods. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Explain in detail the features of managerial economics and how  micro economics differs from macroeconomics. | CO1 | | U | 20 |
| 13. |  | Enumerate in detail about elasticity of demand and its types. | CO2 | | U | 20 |
| 14. |  | Evaluate break even analysis with suitable examples. | CO3 | | A | 20 |
| 15. |  | Make a brief note about i) supply ii) determinants of supply  iii) supply schedule iv) supply curve | CO4 | | An | 20 |
| 16. |  | Explain the phases of a trade cycle in detail. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2005** | **Duration** | **3hrs** |
| **Course Name** | **ORGANIZATIONAL BEHAVIOUR** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Write a short note on Transaction Analysis. | | CO1 | U | | 2 |
| 2. | Write a short not on Trait Theory. | | CO2 | R | | 2 |
| 3. | Write a note on Stress. | | CO3 | U | | 2 |
| 4. | Define Human Resource Management. | | CO4 | R | | 2 |
| 5. | What do you understand by the term Training. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | List down the importance of Organization Behavior. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | List down the advantages and disadvantages of working in a group. | | CO2 | | U | 10 |
| 8. | Explain in detail the benefits and the limitations of team building. | | CO3 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Identify the strategies to overcome resistance to change. | | CO4 | | E | 10 |
| 10. | Discuss the importance of Human Resource Management. | | CO5 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Write a note on Recruitment & list down the factors affecting recruitment. | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | What is Organization Behavior? List down its features and its objectives in detail. | CO1 | | R | 20 |
|  |  |  |  | |  |  |
| 13. |  | Write a note on importance of Leadership. Explain the different leadership styles. | CO2 | | A | 20 |
|  |  |  |  | |  |  |
| 14. |  | Explain in detail about Conflict and its types. | CO3 | | An | 20 |
|  |  |  |  | |  |  |
| 15. |  | Explain the term Human Resource Management, its Features Objectives and Functions in Detail. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain in detail, various process of section in a Job & Training provided. | CO5 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the complexities associated with management of the group behavior in the organization. |
| CO2 | To remember the concepts of organization behavior and the behavior of people in the organization. |
| CO3 | To apply the concept of human resource management in practice. |
| CO4 | To analyze the emotional behavior and the techniques to eliminate stress. |
| CO5 | To evaluate HR policies in placement, selection and training. |
| CO6 | To create the knowledge of HR concepts to make correct decisions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 20 | 2 |  | 10 |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 2 | 10 | 20 |  |  | 32 |
| CO4 | 2 | 20 |  |  | 10 |  | 32 |
| CO5 | 10 | 2 |  | 20 |  |  | 32 |
| CO6 |  |  | 10 |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code :** | **21BB2006** | **Duration :** | **3hrs** |
| **Course Name :** | **FINANCIAL ACCOUNTING** | **Max. Marks :** | **100** |

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| **Q. No.** | **Questions** | **Course Outcome / Bloom’s Level** | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | |
| 1. | Name Accounting. | CO1 / R | 2 |
| 2. | State about Cash book. | CO2 / R | 2 |
| 3. | Explain Suspense account. | CO 3 / U | 2 |
| 4. | Analyse Bank Reconciliation statement. | CO4 / An | 2 |
| 5. | Criticise Final accounts. | CO5 / C | 2 |

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| **PART – B (3 X 10 = 30 MARKS)**  **(either or type)** | | | |
| 6. | Describe any 5 Accounting Concepts. | CO1 / R | 10 |
|  | **(OR)** | |  |
| 7. | Ananth is a trader dealing in textiles. For the following transactions, pass journal entries for the month of January, 2018.  Jan.              Rs.  1   Commenced business with cash    70,000  2   Purchased goods from X and Co. on credit     30,000  3   Cash deposited into bank    40,000  4   Bought a building from L and Co. on credit    95,000  5   Cash withdrawn from bank for office use       5,000 | CO2 / U | 10 |
|  |  | |  |
| 8. | Describe the types of errors. | CO3 / U | 10 |
|  | **(OR)** | |  |
| 9. | Compose From the following particulars prepare Bank reconciliation statement of Arun Ltd. as on 31st March, 2021:   1. Balance as per Pass Book was Rs. 14,000. 2. Bank collected a cheque of Rs. 500 on behalf of Arun Ltd. but forgot to record it in the Pass Book. 3. Bank deposits a cash deposit of Rs. 2,589 as Rs. 2,598. 4. The payment of a cheque of Rs. 700 was recorded twice in the Pass Book. 5. Dividend collected by bank Rs. 450. 6. Bank charges Rs. 250 debited by the bank. | CO4 / C | 10 |
|  |  |  |  |
| 10. | Point out on types of Cash book | CO5 / A | 10 |
|  | **(OR)** | |  |
| 11. | Write the format of Profit and loss account. | CO6 / C | 10 |

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| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three out of five Questions)** | | | | |
| 12. |  | Record the transactions shown below in a single column cash book and post to the ledger.  For the year 2016, the transactions are as follows:   * **Sep. 01:** Cash in hand (balance b/d) $2,327 * **Sep. 02:** Paid salaries for August $1,500 * **Sep. 05:** Cash received from S & Co. $1,360 * **Sep. 06:** Purchased [**merchandise**](https://learn.financestrategists.com/finance-terms/goods-or-merchandise/) for cash $ 700 * **Sep. 07:** [**Cash sales**](https://learn.financestrategists.com/finance-terms/cash-sales/) for the first week $2,350 * **Sep. 10:** Paid cash for office furniture $1,540 * **Sep. 12:** Purchased stationery for cash $85 * **Sep. 15:** Cash sales for the second week $4,500 * **Sep. 17:** Cash paid to A & Co. $890 * **Sep. 20:** Purchased merchandise for cash $1,230 * **Sep. 21:** Cash sales for the third week $1,200 * **Sep. 24:** Cash received from S & Co. $1,200 * **Sep. 28:** Paid office rent $800 * **Sep. 30:** Cash sales for the last week $3,600 | CO1 / A | 20 |
|  | | | | |
| 13. |  | Following are some accounting errors.  Rectify them by making journal entries  : (i) Sales for Rs.20000 made to Malvika was not entered in the Sales Book.  (ii) Salary of Rs.7500 paid to Accountant Raman was debited to his personal account  (iii) Old furniture sold for Rs.2800 was entered in the Sales Book  . (iv) Carriage paid Rs.500 on purchase of a Machine was debited to Carriage A/c  (v) Cash Rs.50000 paid to the creditor AtulyaGhosh was debited to PrafulGhosh’s A/c | CO2 / A | 20 |
|  |  |  | |  |
| 14. |  | Analyse Balance as per bank statement as on 31st march 2021 is $5000. Balance as per the cash book is $1,650.   1. Checks of $2000 and $1000 issued as on 30th march 2021, but not yet cleared. 2. Insurance paid by the bank is $200. It is not yet recorded in the cash book. 3. An outgoing check of $1000 was recorded twice in the cash book. It is accurately recorded in the bank passbook. 4. Payment of a $500 check is recorded twice in the passbook. 5. Dividends received $600 recorded only in the bank statement and not in the cash book. 6. A check of $500 was deposited on 29th march 2021, but it is not collected. 7. Bank charges of $50 were debited, it is only recorded in the bank passbook. | CO3 / An | 20 |
|  | | | | |
| 15. |  | Write FromthefollowingtrialbalanceofM/sKaushalTraders,prepareTradingandProfitandLossAccountfortheyearended31stMarch2012andaBalanceSheetasonthatdate:   |  |  |  |  | | --- | --- | --- | --- | | **Dr.Balances** | ` | **Cr.Balances** | ` | | Openingstockon1stApril,2011 | 16,000 | Capital | 80,000 | | Purchases | 75,000 | Sales | 2,00,000 | | Salesreturns | 5,000 | Purchasesreturns | 2,000 | | Carriageinwards | 1,500 | Discount | 500 | | PlantandMachinery | 40,000 | Sundrycreditors | 10,000 | | Furnitureandfixtures | 5,000 | Billspayable | 1,500 | | Freeholdproperty | 45,650 |  |  | | Cashinhand | 5,000 |  |  | | Carriageoutwards | 400 |  |  | | Wages | 30,000 |  |  | | Salaries | 18,000 |  |  | | Lighting(factory) | 800 |  |  | | Sundrydebtors | 28,000 |  |  | | Travellingexpenses | 1,200 |  |  | | Rentandtaxes | 4,800 |  |  | | Drawings | 5,000 |  |  | | Insurance | 450 |  |  | | Generalexpenses | 12,200 |  |  | |  | **2,94,000** |  | **2,94,000** |   Adjustments -   1. Stock on 31st March 2012 was valued at R38,000(market value R 20,000). 2. Wages amounting to` R 2,000 and salaries amounting to` R 1,500 are outstanding. 3. Prepaid insurance amounted to R 150.   Provide depreciation on plant and machinery a t5% and on furniture  And fixtures at 10%. | CO4/C | 20 |
|  |  |  | |  |
| 16. |  | Explain Users and limitations of accounting. | CO5 / U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Remember accounting concepts and conventions that are used in Financial Statements |
| CO2 | To Understand and execute Double entry book keeping system and Prepare various books of accounts |
| CO3 | To Apply accounting principles to prepare financial statements in accordance with Generally Accepted Accounting Principles |
| CO4 | To analyse the reasons for errors to rectify it |
| CO5 | To evaluate Accounting Standards in the context of International Financial Reporting Standards |
| CO6 | To create a Bank Reconciliation Statement |

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| **Assessment Pattern as per Bloom’s Taxonomy** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 |  | 20 |  |  |  | 32 |
| CO2 | 2 | 10 | 20 |  |  |  | 32 |
| CO3 |  | 12 |  | 20 |  |  | 32 |
| CO4 |  |  |  | 2 |  | 30 | 32 |
| CO5 |  | 20 | 10 |  |  | 2 | 32 |
| CO6 |  |  |  |  |  | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |

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| **Course Code** | **21BB2008** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS LAW** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | List down two essential elements of a valid contract. | | CO1 | U | | 2 |
| 2. | State the meaning of guarantee. | | CO2 | R | | 2 |
| 3. | Discuss the term warranty. | | CO3 | R | | 2 |
| 4. | What is endorsement of negotiable instrument? | | CO4 | R | | 2 |
| 5. | Write a short note on trademark. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Define contract. Explain the kinds of contract. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Analyze the procedure of formation and termination of agency. | | CO2 | | U | 10 |
| 8. | Write a brief note on termination of agency. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | State the characteristics of negotiable instruments. | | CO4 | | U | 10 |
| 10. | A and B are friends. B treats A during A’s illness but does not accepts payment from A for the treatment and A promises B’s son X to pay him Rs.1, 000. A being poor is unable to pay. X sues A for the money can X recover. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Draft the overview on registration procedure of patent. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | “All contracts are agreements but not all agreements are contracts”. Explain the essentials of contract. | CO1 | | U | 20 |
| 13. |  | Explain and illustrate the distinction between a contract of  Indemnity and a contract of Guarantee. What is the nature of an  Insurance contract? | CO2 | | U | 20 |
| 14. |  | Sale and agreement to sell - Explain the concept in detail with proper examples. | CO3 | | A | 20 |
| 15. |  | Enumerate the concept of negotiable instruments and its kinds. | CO4 | | An | 20 |
| 16. |  | Briefly discuss about the consumer protection act. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the essentials and legal principles of business contracts. |
| CO2 | To understand the business practices of bailment, pledge and agency. |
| CO3 | To apply the legal principles of sale in a sale agreement. |
| CO4 | To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques. |
| CO5 | To interpret the rights of the consumer and the available grievance redressal mechanism. |
| CO6 | To discuss the registration process of patent, copyright and trademarks. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2009** | **Duration** | **3hrs** |
| **Course Name** | **COST ACCOUNTING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define Cost Accounting. | | | CO1 | U | | 2 |
| 2. | Define waste and Scrap. | | | CO2 | R | | 2 |
| 3. | How do you calculate bonus under:   1. Halsey Plan. 2. Rowan Plan. | | | CO3 | U | | 2 |
| 4. | Give the meaning of cost apportionment. | | | CO4 | R | | 2 |
| 5. | Define Cost Object and Cost driver. | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Briefly state the difference between cost accounting and financial accounting. | | | CO1 | | R | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | The accounts of ABC manufacturers Ltd. For the year ending 31st, December 2021 shows the following:   |  |  | | --- | --- | | **Particulars** | **Rs.** | | Stock of raw material on 1.1.2021 | 6,720 | | Materials purchased | 1,50,000 | | Material returned to suppliers | 2,000 | | Direct labour | 50,000 | | Direct material | 15,300 | | Factory expenses | 20,000 | | Office and administrative expenses | 8,000 | | Selling and distribution expenses | 7,900 | | Stock of materials on 31.12.2021 | 7,720 | | Profit | 10,000 |   Find out:   1. Material Consumed. 2. Prime cost 3. Work cost 4. Cost of production 5. Sales. | | | CO2 | | A | 10 |
| 8. | From the following transaction, prepare a stores ledger Account using FIFO method:   |  |  |  | | --- | --- | --- | | Year 2021  I July | Opening Stock | 500 units @Rs. 20 each | | 4 July | Purchased | 400 units @ Rs.21 each | | 6 July | Issued | 600 units | | 8 July | Purchased | 800 units @ Rs.24 each | | 9 July | Issued | 500 units | | 13 July | Issued | 300 units | | 24 July | Purchased | 500 units @ Rs.25 each | | 28 July | Issued | 400 units | | | | CO4 | | A | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | From the following particulars, you are required to work out the earnings of a worker for a week under: (a) Straight Piece rate (b) Differential Piece rate (c) Halsey premium Scheme (d) Rowan Premium scheme.   |  |  | | --- | --- | | Weekly Working Hours | 48 | | Hourly Wage rate | Rs.7.50 | | Piece rate per unit | Rs. 3.00 | | Normal time taken per piece | 20 minutes | | Normal output per week | 120 pieces | | Actual output per the week | 150 pieces | | Differential piece rate | 80% of the piece rate when output below normal and 120 % of piece rate when output above normal. | | | | CO4 | | An | 10 |
| 10. | Mosich Co. Ltd., has three production departments A, B, and C and two service departments D and E. the following figures are extracted from the records of the company.   |  |  | | --- | --- | | Rent and rates | 5,000 | | Indirect wages | 1,500 | | Depreciation of machinery | 10,000 | | General Lighting | 600 | | Power | 1,500 | | Sundry expenses | 10,000 |   The following further details are available:   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | Total | A | B | C | D | E | | Floor Space (Sq.ft) | 20,000 | 4,000 | 5,000 | 6,000 | 4,000 | 1,000 | | Light Points | 120 | 20 | 30 | 40 | 20 | 10 | | Direct wages | 10,000 | 3,000 | 2,000 | 3,000 | 1500 | 500 | | H.P. of machines | 150 | 60 | 30 | 50 | 10 | - | | Value of machinery | 2,50,000 | 60,000 | 80,000 | 1,00,000 | 5,000 | 5,000 |   Apportion the costs of various departments on the most equitable basis and prepare overhead distribution summary. | | | CO5 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Distinguish activity based costing and traditional costing. | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | State the important ways of classification of cost and discuss each of them in details. | CO1 | | An | 20 |
|  | |  |  |  | |  |  |
| 13. | |  | The following transactions occur in the purchase and issue of a material:   |  |  |  | | --- | --- | --- | | 2 Jan | Purchased | 4,000 Units @ Rs.4.00 per unit | | 20 Jan | Purchased | 500 units @ Rs.5.00 per unit | | 5 Feb | Issued | 2,000 Units | | 10 Feb | Purchased | 6,000 units @Rs. 6.00 per unit | | 12 Feb | Issued | 4,000 Units | | 2 Mar | Issued | 1,000 Units | | 5 Mar | Issued | 2,000 Units | | 15 Mar | Purchased | 4,500 units @RS.5.50 per unit | | 20 Mar | Issued | 3,000 Units |   From the above, prepare the Stores Ledger Account in two ways (a) FIFO method of charging material Issues and (b) LIFO method. What would be the value of stock in hand at the end of the period according to each of the two methods? | CO2 | | An | 20 |
|  | |  |  |  | |  |  |
| 14. | |  | Calculate Prime Cost, Factory Cost, Cost of Production, Cost of Sales and profit from the following particulars:   |  |  |  |  | | --- | --- | --- | --- | | Direct Materials | 1,00,000 | Consumable stores | 2,500 | | Direct Wages | 30,000 | Manager’s Salary | 5,000 | | Wages of Foreman | 2,500 | Directors’ fees | 1,250 | | Electric power | 500 | Office Stationery | 500 | | Lighting: Factory | 1,500 | Telephone Charges | 125 | | Office | 500 | Postage and Telegrams | 250 | | Storekeeper’s wages | 1,000 | Salesmen’s salary | 1,250 | | Oil and water | 500 | Travelling expenses | 500 | | Rent: Factory | 5,000 | Advertising | 1,250 | | Office | 2,500 | Warehouse charges | 500 | | Repairs and Renewals: Factory plant | 3,500 | Sales | 1,89,500 | | Carriage outward | 375 | Transfer to Reserves | 1,000 | | Dividend | 2,000 | Discount on shares written off | 500 | | Depreciation: Factory Plant  Office Premises | 500  1,250 |  |  | | CO3 | | A | 20 |
|  | |  |  |  | |  |  |
| 15. | |  | Describe in detail the classification of overhead Cost. | CO5 | | E | 20 |
|  | |  |  |  | |  |  |
| 16. | |  | Describe the implementation of target Costing. | CO6 | | E | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Understand the various Cost Classification types and Terminologies. |
| CO2 | To Remember the Principles governing Material. |
| CO3 | To Evaluate the different labour incentive plans. |
| CO4 | To Develop Overhead distribution summary. |
| CO5 | To Analyze the Break-even point and its implications. |
| CO6 | To Apply Cost -Volume Profit Analysis in Managerial decision making. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 10 | 2 |  | 20 |  |  | 32 |
| CO2 | 2 |  | 10 | 20 |  |  | 32 |
| CO3 |  | 2 | 20 |  |  |  | 22 |
| CO4 | 2 |  | 10 | 10 |  |  | 22 |
| CO5 |  | 2 |  | 10 | 20 |  | 32 |
| CO6 |  | 10 |  |  | 20 |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2010** | **Duration** | **3hrs** |
| **Course Name** | **E- BANKING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define E- Banking. | | CO1 | R | | 2 |
| 2. | State two advantages of Point-of-Sale. | | CO2 | U | | 2 |
| 3. | Is RuPay card gets an international acceptance: YES / NO – Justify. | | CO3 | E | | 2 |
| 4. | Elucidate Hi-tech Banking in India. | | CO4 | A | | 2 |
| 5. | Explain Crimeware software. | | CO5 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Distinguish Traditional Banking and E- Banking. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Bring out the merits and constraints of E- Banking. | | CO2 | | U | 10 |
| 8. | Define ‘E- Cheque’ and ‘Truncated cheque’ and its advantages. | | CO3 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Outline the steps involved in ATM operation. | | CO4 | | A | 10 |
| 10. | Enumerate any five Mobile wallets in India. | | CO5 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Describe the Encryption form of security. | | CO6 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | State the Customer preference for Digital Banking | CO1 | | U | 20 |
| 13. |  | Discuss the types of Card and its uses to customers. | CO2 | | A | 20 |
| 14. |  | Explain the future trends of Digital Banking and its advantages and disadvantages. | CO3 | | R | 20 |
| 15. |  | Describe the mode of digital payments in India. | CO4 | | U | 20 |
| 16. |  | Discuss the RBI initiative taken to prevent cybercrime. | CO5 | | An | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the E-Payment system in Indian Banking Industries. |
| CO2 | To remember the important concept and to impact knowledge on E-Banking. |
| CO3 | To apply the securities system while availing E- Banking services in day to day transaction. |
| CO4 | To analyze cash management, decision-making, and controlling techniques in an electronic interface. |
| CO5 | To Evaluate the modern and more current developments in the Banking Sector; and its cyber securities in banking industries. |
| CO6 | To create insight knowledge into cheque truncation and electronic settlement and clearance system |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 20 |  | 10 |  |  | 32 |
| CO2 |  | 12 | 20 |  |  |  | 32 |
| CO3 | 30 |  |  |  | 2 |  | 32 |
| CO4 |  | 20 | 12 |  |  |  | 32 |
| CO5 | 10 |  |  | 22 |  |  | 32 |
| CO6 |  |  |  |  | 10 |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2011** | **Duration** | **3hrs** |
| **Course Name** | **INCOME TAX** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Assessment year. | | CO1 | U | | 2 |
| 2. | Explain the conditions of HRA. | | CO2 | R | | 2 |
| 3. | Define arrear salary. | | CO3 | R | | 2 |
| 4. | Define commuted pension. | | CO4 | R | | 2 |
| 5. | Define Capital Asset and list out some example. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Mr. Risi Sunak a foreign national and a Person of Indian origin comes to India for the first time on 22nd August 2017 and left for Tokyo on 5th May 2020. He once again arrived in India on 26th January 2022 and left for Australia on 30th March 2022. Determine his Residential Status for the assessment year 2022-23. | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Calculate the taxable amount of annual accretion to RPF if following information is provided by Mr. Giri (resident).   1. Basic salary @ Rs. 30,000 p.m. 2. Commission received by him on the basis of turnover of Rs 7,00,000 @ 10%. 3. Employer’s contribution to RPF @ 15% OF salary. 4. Interest credited on 30th June 2020 to RPF balance at 14% is Rs. 50,000. | | CO2 | | U | 10 |
| 8. | Mrs. Puja (resident) an employee of central govt. in Bengaluru submits the following information. Compute the net salary for the A.Y. 2022-23.  Basic salary Rs.60,000 per month  DA 30% of basic (60% enters into all retirement benefits)  HRA Rs. 5,500 per month  Annual bonus Rs. 25,000  Entertainment Allowance Rs. 15,000  Rent paid by Mrs. Puja is Rs. 72,000 p.a | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Mr. Joy purchased a plot in 2004-05 for Rs 3,00,000. It was sold on 15-1-2022 for Rs 30,00,000 and he paid Rs 4,00,000 as brokerage charges. He invested Rs 1,00,000 in NHAI bonds and Rs 2,10,000 in bonds issued by Rural Electrification Corporation Ltd. Compute his taxable capital gain, if CIIS: 2004-05-113; 2021-22-317. | | CO4 | | U | 10 |
| 10. | Explain the basic and additional conditions of residential status and also explain the conditions to determine scope of income. | | CO5 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | State the proforma of Income from house property. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Mr. Kamal furnished the following particulars of his income for the P.Y. 2021-21.   1. Income on German development bonds Rs 90,000 (2/5th is received in India 2. Income from agriculture is Bangladesh (received there but later on Rs 50,000 remitted to India) Rs 1,80,000. 3. Income from property in Sri Lanka received there (Rs 80,000 is used in Sri Lanka and the balance remitted to India) Rs.2,20,000. 4. Income from business Kenya which is controlled from Bengaluru (Rs.18,000 received in Bengaluru) Rs 78,000. 5. Dividend paid by an Indian company received in Canada Rs 1,00,000 6. Past untaxed profit Rs 2,05,000 brought to India during 2021-22. 7. Profit from business in Mysore but controlled from London Rs 82,000. 8. Profit on sale of building in Mangaluru but received in Dubai Rs 3,48,000. 9. Pension (computed) from Indian Company received in London Rs 36,000 10. Gift in cash from a relative received in India Rs 60,000.   Find out Mr. Kamal’s Gross Total Income for the A.Y. 2022-23 If he is a)Resident and ordinarily resident, b) Resident but not ordinarily resident and c)Non- resident. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. | a. | Mr. Ajit Kumar (age 25 years) is working as assistant in the Marketing Department of TTD Ltd, Bengaluru. His salary income details are as follows:  Basic salary Rs. 45,000 p.m.  Dearness Allowance Rs. 7,000 p.m.  Dearness Pay Rs. 2,000 p.m.  Commission Rs.45,000 p.m.  Entertainment Allowance Rs. 700 p.m. (6,000 spent on entertainment during the year)  House rent allowance Rs. 7,500 p.m. (Rent paid Rs. 9,000 p.m.)  Compute taxable salary for the Assessment year 2022-23. | CO2 | | An | 10 |
|  | b. | Mr. Jahir sold his residential house on 1-1-2022 for Rs 55,06,000 which he had purchased in 2001-02 for Rs 5,00,000. He spent 7,000 for sale of the house. He also spent Rs 1,50,000 on the construction of new house and deposited Rs 1,00,000 under capital gains account scheme on 28-3-2022. The CII for 2001-02 and 2021-22 are 100 and 317 respectively. Compute taxable capital gains for the Assessment Year 2022-23. | CO2 | | A | 10 |
| 14. | a. | Agricultural land purchased by Mr. Vimal (resident) in 2004-05 for Rs 70,000. Sold for Rs 17,00,000 on 1 6-2021. The assessee purchased another piece of agricultural land on 1-9-2021 for Rs 88,000 and deposited Rs 40,000 on 1-7-2021 in Capital Gains Account Scheme 1988. Find out the Capital Gain chargeable to tax for the assessment year 2022-23. The cost inflation index in 2004-05 was 113 and in2021-22 = 317. | CO3 | | An | 10 |
|  | b. | From the following receipts and payments of Mr. Vel Murugan (resident), compute his taxable income under the head income from other sources:   * Winnings from Madhya Pradesh State Lottery Rs 58,000 * Winnings from horse race Rs 1,000 * Winnings from Rajasthan State Lottery Rs 3,000 * Winnings from horse race Rs 79,000 * Winnings from cross word puzzle Rs 2,500 * Gift received from a friend in London Rs 2,00,000 * Winnings from card games Rs 2,500 * Purchase of lottery tickets Rs 3,000 and payments for betting's in horse race Rs 8,000, Winnings from camel race Rs 30,000. | CO3 | | A | 10 |
| 15. | a. | Sri Yogi Ram has the following investments for the year ended 31-3-2022:   1. Dividend from Indian company Rs 9,000 2. Rs 90,000 in post office savings Bank account which earns the interest @ 5% p.a. 3. Rs 94,000 10% tax free debentures of Mysore Municipal corporation. 4. 14% Karnataka State Electricity Board Bonds Rs 30,000. 5. Rs 50,000 fixed deposits with Canara Bank Mysore at 8% p.a.   Compute the income from other sources of Sri Yogi Ram from the above investment for the assessment year 2022-23. | CO4 | | An | 10 |
|  | b. | State the proforma for computation of income under the head of profits and gains of business and profession. | CO4 | | R | 10 |
| 16. |  | Write the proforma of income from Long term and short term capital gain. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand basic Terminologies under Income Tax and chart of perquisites and allowances. |
| CO2 | Remember to make a list of enclosures to be made along with IT returns of salary and income     from house property. |
| CO3 | Develop Computation of income tax payable by employees in different companies. |
| CO4 | Collect and fill form 16 and from different heads. |
| CO5 | Analyze the various ways to minimize the tax liabilities. |
| CO6 | Evaluate capital gains tax and exemptions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | 10 | 20 | - | - | 32 |
| CO2 | 2 | 10 | 10 | 10 | - | - | 32 |
| CO3 | 2 | - | 10 | 20 | - | - | 32 |
| CO4 | 12 | 10 | - | 10 | - | - | 32 |
| CO5 | 30 | 2 | - | - | - | - | 32 |
| CO6 | - | 10 | - | - | - | - | 10 |
|  | 46 | 34 | 30 | 60 | - | - | **170** |

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| **Course Code** | **21BB2012** | **Duration** | **3hrs** |
| **Course Name** | **RESEARCH METHODOLOGY** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Research. | | CO1 | R | | 2 |
| 2. | Describe Observation method. | | CO2 | U | | 2 |
| 3. | Write about sampling. | | CO3 | R | | 2 |
| 4. | Enumerate Hypotheses. | | CO4 | R | | 2 |
| 5. | Describe Research report. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Examine the criteria of good research. | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Point out the Test of Validity and Reliability. | | CO2 | | An | 10 |
| 8. | Explain in detail the Scaling techniques. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Describe the factors influencing the size of a sample. | | CO4 | | U | 10 |
| 10. | Explain tabulation of data. | | CO5 | | C | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Summarize the precautions in writing a report. | | CO6 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Discuss the types of Research. | CO2 | | U | 20 |
| 13. |  | Point out the methods of Data collection. | CO3 | | An | 20 |
| 14. |  | Summarize the methods of sampling. | CO4 | | E | 20 |
| 15. |  | Examine the role of data processing. | CO5 | | A | 20 |
| 16. |  | Explain the mechanics of writing a research report. | CO6 | | C | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To Remember the fundamental concepts of research, types and research process. |
| CO2 | To Understand the sampling design and scaling techniques. |
| CO3 | To Apply a method of data collection and be able to edit, code, classify and tabulate the collected data. |
| CO4 | To Analyze and Interpret the results in the context of the research. |
| CO5 | To evaluate the use of the Internet in the process of Research. |
| CO6 | To Create a research report. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 |  | 10 |  |  |  | 12 |
| CO2 |  | 22 |  | 10 |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 | 20 |  | 10 |  | 32 |
| CO6 |  |  |  |  | 10 | 20 | 30 |
|  | 6 | 34 | 30 | 40 | 40 | 20 | **170** |

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| **Course Code** | **21BB2013** | **Duration** | **3hrs** |
| **Course Name** | **DIGITAL MARKETING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Can a student, doing II B.B.A. in the academic year 2022-23, be a digital native? | | CO1 | E | | 2 |
| 2. | What is a sales funnel? | | CO2 | R | | 2 |
| 3. | Will you adopt community-based marketing for your product? Give reasons. | | CO3 | Ap | | 2 |
| 4. | What is on-page SEO? | | CO4 | R | | 2 |
| 5. | What do you think about a market that is flooded with too many advertisements for the same product? | | CO5 | An | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | “Traditional marketing can not compete with digital marketing” Comment. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | “POEM, in digital marketing, is a very useful model” - Comment. | | CO2 | | An | 10 |
| 8. | Write on the advantages of influencer marketing. | | CO3 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | If you are a digital marketer, what will you do to select an affiliate? | | CO4 | | Ap | 10 |
| 10. | Comment on the reach of social media marketing. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Opine on the security risks to be encountered by digital marketers in India and abroad. | | CO6 | | An | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Trace and explain the evolution of digital marketing. | CO1 | | U | 20 |
| 13. |  | If you manufacture and sell cars, what is the communication mix you would prefer? | CO2 | | Ap | 20 |
| 14. |  | Enumerate the steps you have to take to become an affiliate in digital marketing. | CO3 | | Ap | 20 |
| 15. |  | Evaluate the scope and advantages of mobile marketing. | CO4 | | E | 20 |
| 16. |  | Discuss in detail the process of web analytics to be employed by a digital marketer. | CO5 | | Ap | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the differences between the traditional and digital marketing. |
| CO2 | Understand the various functions of digital marketing. |
| CO3 | Apply functional skills to prepare digital marketing strategies. |
| CO4 | Analyze and make decisions on digital marketing strategies. |
| CO5 | Evaluate the performance through various metrics. |
| CO6 | Create successful digital marketing plans. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 20 |  | 10 | 2 |  | 32 |
| CO2 | 2 |  | 20 | 10 |  |  | 32 |
| CO3 | 10 |  | 22 |  |  |  | 32 |
| CO4 | 2 |  | 10 |  | 20 |  | 32 |
| CO5 |  |  | 10 | 22 |  |  | 32 |
| CO6 |  |  |  | 10 |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **22BC2033** | **Duration** | **3hrs** |
| **Course Name** | **INTRODUCTION TO FINANCIAL MARKETS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Write a short on BOND features. | | CO1 | U | | 2 |
| 2. | Explain the rights of an equity holder of a company. | | CO2 | R | | 2 |
| 3. | Explain “put option” and give an example. | | CO3 | R | | 2 |
| 4. | Demat account - explain and the advantages of a demat account. | | CO4 | An | | 2 |
| 5. | T+3 settlement in secondary markets – explain by taking an example. | | CO5 | A | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Primary market and secondary market – Explain in detail and investors. | | CO1 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain “put option” and give an example on when will you exercise the option. | | CO1 | | U | 10 |
| 8. | Explain various types of Bonds and their features. | | CO3 | | E | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | List down all the market intermediaries and explain the role played by each of them. | | CO4 | | U | 10 |
| 10. | Bonds with a call option – explain the bond and likely time the bond will be “called back”. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | What are the 3 types of funds by mutual funds companies offered for the investors and the difference between them? | | CO6 | | R | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Ratio analysis - Net profit ratio, interest payment ratio, Debt to equity ratio, liquidity ratio, current ratio. Explain each of the above. | CO1 | | R | 20 |
| 13. |  | Financial statements help in evaluating the value of a company. Explain what parts of the statements help in this direction. | CO2 | | An | 20 |
| 14. |  | Explain various types of Depository receipts. | CO3 | | R | 20 |
| 15. |  | Clearing and settlement one of the core processes in the system- Explain the process and the importance of the process. | CO4 | | E | 20 |
| 16. |  | Explain Large cap funds and provide some examples. | CO5 | | A | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Understand what is financial planning process and various goals a family to work on. |
| CO2 | How to convert financial goals to solutions for the family thus helping create the wealth now and for future. |
| CO3 | Defining the risk profiling for individuals and the need for embedding them in the wealth creation and management. |
| CO4 | Under the measures of performance for portfolios and creating a balanced portfolio. |
| CO5 | Various products available in the market – debt, equity, derivatives etc. |
| CO6 | Understanding alternative investments available versus the traditional products. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 30 | 2 |  |  |  |  | 32 |
| CO2 | 2 | 10 |  | 20 |  |  | 32 |
| CO3 | 22 |  |  |  | 10 |  | 32 |
| CO4 |  | 10 |  | 2 | 20 |  | 32 |
| CO5 |  |  | 22 | 10 |  |  | 32 |
| CO6 | 10 |  |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2001** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF MANAGEMENT** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Productivity. | | CO1 | R | | 2 |
| 2. | Define Scientific Management. | | CO2 | R | | 2 |
| 3. | Define Strategic Management. | | CO3 | R | | 2 |
| 4. | Explain three parts of a system. | | CO4 | U | | 2 |
| 5. | Write a note on Management Audit. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the roles of a manager as propounded by Henry Mintzberg and the managerial skills required to carry out the managerial roles. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | a) Define Management and explain the features of management.  b) Discuss whether management is a science or an art. | | CO2 | | An | 10 |
| 8. | Define Policy and bring out the features of Policy. | | CO3 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Elaborate the objectives of job design. | | CO4 | | U | 10 |
| 10. | Explain autocratic or authoritarian style of leadership and its advantages and disadvantages. | | CO5 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Discuss the various stages in Strategic Management. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | “There is no one best way of doing things. Managerial policies and practices should adjust to the changes in environment” Discuss. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. | a. | Explain in brief what Formal Organization is and list out its advantages and disadvantages. | CO2 | | U | 10 |
|  | b. | Bring out the differences between Formal Organization and Informal Organization. | CO2 | | An | 10 |
|  |  |  |  | |  |  |
| 14. | a. | Elaborate ‘Y’ Theory of Motivation and assumptions of the theory. | CO4 | | U | 10 |
|  | b. | Bring out the differences between ‘X’Theory and ‘Y’ Theory of motivation. | CO4 | | An | 10 |
|  |  |  |  | |  |  |
| 15. | a. | Explain Trait Theory of Leadership and its weaknesses. | CO3 | | U | 10 |
|  | b. | Define Control and list out areas or scope of control. | CO4 | | R | 10 |
|  |  |  |  | |  |  |
| 16. | a. | Explain how the companies use the internet for better and efficient management. | CO5 | | U | 10 |
|  | b. | Elaborate any five tools and techniques for improving productivity. | CO6 | | A | 10 |
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|  | **COURSE OUTCOMES** |
| CO1 | To remember the roles, skills and functions of Management. |
| CO2 | To understand the concepts related to Business Management. |
| CO3 | To apply the management principles to solve organizational and societal problems. |
| CO4 | To analyse the complexities associated with management of resources in the organizations and integrate the learning in handling these complexities. |
| CO5 | To evaluate the global context for taking managerial actions of planning, organizing and controlling |
| CO6 | To create optimal Managerial decisions. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 |  | 20 |  |  | 32 |
| CO2 | 2 | 10 |  | 20 |  |  | 32 |
| CO3 | 12 | 10 |  |  |  |  | 22 |
| CO4 | 10 | 22 |  | 10 |  |  | 42 |
| CO5 |  | 22 |  |  |  |  | 22 |
| CO6 |  | 10 | 10 |  |  |  | 20 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2002** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ORGANISATION** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Business. | | CO1 | U | | 2 |
| 2. | Define Sole proprietorship. | | CO2 | U | | 2 |
| 3. | Define Promoter. | | CO3 | U | | 2 |
| 4. | Define Underwriting. | | CO4 | U | | 2 |
| 5. | Expand SEBI. | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Enumerate the basic and key objectives of a business organization. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Define Social Responsibility and explain why it is expected from the business. | | CO1 | | U | 10 |
| 8. | Mention the qualities essential in a sole trader which leads him to success in business. | | CO2 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Discuss the merits and demerits of Co-operative society. | | CO2 | | U | 10 |
| 10. | Explain the clauses of the memorandum of association. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the functions of mutual funds. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Narrate the different forms of business organization. If you were to start a business which one of these forms would you prefer and why? | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. |  | Explain the characteristics, advantages, and disadvantages of the Hindu Undivided Family. | CO2 | | U | 20 |
|  |  |  |  | |  |  |
| 14. |  | Explain the memorandum of Association. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | Explain the sources of corporate finance. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain the mutual funds- its importance, function and types. | CO5 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To remember the basic concept of Business in Organisation. |
| CO2 | To Understand the forms of business organisation in today’s Context. |
| CO3 | To Execute the formation of joint stock companies in practice. |
| CO4 | To Analysis the sources for finance to start a Business. |
| CO5 | To Evaluate the Stock Exchange and Mutual fund’s functions in India. |
| CO6 | To create an awareness on the complexities associated with management of individual behavior in the organization. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 12 |  | 30 |  |  | 42 |
| CO2 |  | 32 |  | 10 |  |  | 42 |
| CO3 |  | 22 |  | 10 |  |  | 32 |
| CO4 |  | 22 |  |  |  |  | 22 |
| CO5 |  | 22 |  |  |  |  | 22 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **21BB2003** | **Duration** | **3hrs** |
| **Course Name** | **PRINCIPLES OF MARKETING** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | |
| 1. | Define Market. | | | CO1 | U | | 2 |
| 2. | What is Marketing Environment? | | | CO2 | R | | 2 |
| 3. | Explain Market Segmentation. | | | CO3 | R | | 2 |
| 4. | Define Price. | | | CO4 | R | | 2 |
| 5. | What is Green Marketing? | | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | |
| 6. | Briefly explain the importance of Marketing. | | | CO1 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 7. | Briefly discuss the Promotion mix tools. | | | CO2 | | U | 10 |
| 8. | Briefly explain the 4Ps of Marketing. | | | CO3 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 9. | Briefly discuss the Product Positioning Strategies. | | | CO4 | | U | 10 |
| 10. | Briefly explain the various marketing distribution channels. | | | CO5 | | An | 10 |
|  | **(OR)** | | |  | |  |  |
| 11. | Write a short note on.   1. Social Marketing 2. Sustainable Marketing 3. Online Marketing 4. Brand. | | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | |
| 12. | |  | Briefly explain the nature of marketing. | CO1 | | U | 20 |
|  | |  |  |  | |  |  |
| 13. | |  | Enumerate the Product Life Cycle process. | CO2 | | U | 20 |
|  | |  |  |  | |  |  |
| 14. | |  | Briefly discuss the various methods of pricing strategies. | CO3 | | A | 20 |
|  | |  |  |  | |  |  |
| 15. | |  | Elucidate the various steps to position your product. | CO4 | | An | 20 |
|  | |  |  |  | |  |  |
| 16. | |  | Briefly discuss the advantages and disadvantages of online marketing. | CO5 | | R | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | Remember the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm and understand the dynamics of consumer behaviour. |
| CO2 | Understand the process of market selection through STP stage and the process of value creation through marketing decisions involving product development. |
| CO3 | Apply the process of value creation through marketing decisions involving product pricing and product promotion. |
| CO4 | Analyze the process of value creation through marketing decisions involving product distribution. |
| CO5 | Evaluate the various developments in the marketing area that may govern marketing decisions of a firm. |
| CO6 | Create an integrated marketing plan. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 |  | 10 |  |  | 32 |
| CO2 | 2 | 30 |  |  |  |  | 32 |
| CO3 | 2 |  | 20 | 10 |  |  | 32 |
| CO4 | 2 | 10 |  | 20 |  |  | 32 |
| CO5 | 20 | 2 |  | 10 |  |  | 32 |
| CO6 |  | 10 |  |  |  |  | 10 |
|  | | | | | | | **170** |

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| **Course Code** | **22BC2001** | **Duration** | **3hrs** |
| **Course Name** | **FINANCIAL ACCOUNTING I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | | **Bloom’s Level** | | | **Marks** | |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | | | | |
| 1. | Define Accounting. | | CO1 | | R | | | 2 | |
| 2. | Define Cash book and Pass book. | | CO2 | | R | | | 2 | |
| 3. | Define Fixed Assets and list out any five fixed assets. | | CO 3 | | U | | | 2 | |
| 4. | Define Petty cash book. | | CO4 | | An | | | 2 | |
| 5. | State the Golden rules of accounting. | | CO5 | | C | | | 2 | |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | | | | |
| 6. | Briefly explain any five accounting concepts and its significance. | | CO1 | | | R | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 7. | Annamalai is a trader dealing in textiles. For the following transactions, pass journal entries for the month of January, 2022.  Jan.              Rs.  1   Started business with cash   80,000  2   Purchased goods from Ram and Co. on credit  30,000  3   Cash deposited into bank     40,000  4   Bought a building from L and Co. on credit      95,000  5   Cash withdrawn from bank for office use         5,000 | | CO2 | | | An | | 10 | |
| 8. | Briefly explain five types of errors and its significance. | | CO3 | | | An | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 9 | M/s Mehra and Sons acquired a machine for Rs. 1,80,000 on October 01, 2020, and spent Rs. 20,000 for its installation. The firm writes-off depreciation at the rate of 10% on original cost every year. Record necessary journal entries for the year 2021 and draw up Machine Account and Depreciation Account for first three years given that:   1. The book of accounts closes on March 31 every year; and 2. The firm charges depreciation to asset account. | | CO4 | | | U | | 10 | |
| 10. | List and explain the different types of Cash book. | | CO5 | | | C | | 10 | |
|  | **(OR)** | |  | | |  | |  | |
| 11. | State any five relationship of the straight line method and written down value method of depreciation. | | CO6 | | | E | | 10 | |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | | | | |
| 12. |  | Record the transactions shown below in a double column cash book and post to the ledger. For the year 2022, the transactions are as follows:   1. **Sep. 01:** Cash in hand (balance b/d) Rs.3,327 2. **Sep. 02:** Paid salaries for August Rs.2,500 3. **Sep. 05:** Cash received from S & Co. Rs.1,300 and allowed discount of Rs.60 4. **Sep. 06:** Purchased materials for cash Rs. 700 5. **Sep. 07:** [Cash sales](https://learn.financestrategists.com/finance-terms/cash-sales/) for the first week Rs.2,350 6. **Sep. 10:** Paid cash for office furniture Rs.1,500 and received discount of Rs.40 7. **Sep. 12:** Purchased stationery for cash Rs.85 8. **Sep. 15:** Cash sales for the second week Rs.4,500 9. **Sep. 17:** Cash paid to A & Co. Rs.800 and received discount of Rs.40. 10. **Sep. 20:** Purchased merchandise for cash Rs.1,230 11. **Sep. 21:** Cash sales for the third week Rs.1,200 12. **Sep. 24:** Cash received from S & Co. Rs.1,150 and allowed discount of Rs.50 13. **Sep. 28:** Paid office rent Rs.800 14. **Sep. 30:** Cash sales for the last week Rs.3,600 | | CO2 | | | U | | 20 | |
| 13. |  | Following are some accounting errors.  Rectify them by making journal entries  (i) Sales for Rs.70,000 made to Ram was not entered in the Sales Book.  (ii) Salary of Rs.7,500 paid to Accountant kumar was debited to his personal account   1. Old furniture sold for Rs.2,800 was entered in the Sales Book. 2. Carriage paid Rs.500 on purchase of a Machine was debited to Carriage A/c 3. Cash Rs.50,000 paid to the creditor John was debited to Josh A/c | | CO3 | | | An | | 20 | |
| 14. |  | M/s Singhania and Bros. purchased a plant for Rs. 5,00,000 on April 01, 2021, and spent Rs. 50,000 for its installation. The salvage value of the plant after its useful life of 10 years is estimated to be Rs.10,000. Record journal entries for the year 2021-22 and draw up Plant Account and Depreciation Account for first three years given that the depreciation is charged using straight line method if :   1. The books of account close on March 31 every year; and 2. The firm charges depreciation to the asset account. | | CO4 | | | E | | 20 | |
| 15. |  | Write From the following trial balance of Rajan Traders ,prepare Trading and Profit and Loss Account for the year ended 31stMarch 2022 and a Balance Sheet as on that date:   |  |  |  |  | | --- | --- | --- | --- | | **Dr.Balances** | Rs. | **Cr.Balances** | Rs.` | | Opening stock on 1st April,2011 | 16,000 | Capital | 80,000 | | Purchases | 75,000 | Sales | 2,00,000 | | Sales returns | 5,000 | Purchases returns | 2,000 | | Carriage inwards | 1,500 | Discount | 500 | | Plant and Machinery | 40,000 | Sundry creditors | 10,000 | | Furniture and fixtures | 5,000 | Bills payable | 1,500 | | Free hold property | 45,650 |  |  | | Cash in hand | 5,000 |  |  | | Carriage outwards | 400 |  |  | | Wages | 30,000 |  |  | | Salaries | 18,000 |  |  | | Lighting (factory) | 800 |  |  | | Sundry debtors | 28,000 |  |  | | Travelling expenses | 1,200 |  |  | | Rent and taxes | 4,800 |  |  | | Drawings | 5,000 |  |  | | Insurance | 450 |  |  | | General expenses | 12,200 |  |  | |  | **2,94,000** |  | **2,94,000** |   Adjustments -   1. Stock on 31st March 2012 was valued at Rs.38,000 (market value Rs.20,000). 2. Wages amounting to Rs.`2,000 and salaries amounting to` Rs.1,500 are outstanding. 3. Prepaid insurance amounted to Rs.150. 4. Provide depreciation on plant and machinery at 5% and on furniture and fixtures at 10%. | | CO5 | | | A | | 20 | |
| 16. |  | Briefly explain the significance of preparation of financial statements. | | CO6 | | | C | | 20 | |

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|  | **COURSE OUTCOMES** |
| CO1 | Highlight qualitative characteristics of financial statements and rules of financial accounting. |
| CO2 | Exemplify the context and purpose of financial reporting. |
| CO3 | Identify recording of transactions and events, develop Cash Book and apply the rules of depreciation. |
| CO4 | Articulate the accounting principles in rectification of errors, reconciliation of the Bank Statement with Cash Book and preparation of Financial Statements. |
| CO5 | Prepare the financial statements using accounting ratios. |
| CO6 | Assess the financial performance of an entity through an interpretation of financial statements. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 12 | - | 20 | - | - | - | 32 |
| CO2 | 2 | 10 | 20 | - | - | - | 32 |
| CO3 | - | 12 | - | 20 | - | - | 32 |
| CO4 | - | - | - | 2 | - | 30 | 32 |
| CO5 | - | 20 | 10 | - | - | 2 | 32 |
| CO6 | - | - | - | - | - | 10 | 10 |
| Total | 14 | 42 | 50 | 22 | - | 42 | 170 |

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| **Course Code** | **22BC2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define managerial economics. | | CO1 | R | | 2 |
| 2. | What is elasticity of demand? | | CO2 | U | | 2 |
| 3. | What are the uses of production function? | | CO3 | A | | 2 |
| 4. | What is Monopolistic competition? | | CO4 | U | | 2 |
| 5. | Write a note on price? | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | List down the meaning & nature of Business Economics. | | CO1 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Discuss the different price elasticity of demand in detail. | | CO2 | | E | 10 |
| 8. | What is demand forecasting in Business? Explain its importance. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | What is Cost? Explain the various kinds of costs. | | CO4 | | R | 10 |
| 10. | Explain briefly various methods of price fixation under oligopoly. | | CO5 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Elaborate the different phases of Business Cycle. | | CO6 | | A | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | Briefly explain the Scope of Business Economics. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. |  | Briefly discuss the determinants of demand. | CO2 | | E | 20 |
|  |  |  |  | |  |  |
| 14. |  | Briefly explain the impact of COVID 19 in Indian Economy. Explain with suitable examples. | CO3 | | R | 20 |
|  |  |  |  | |  |  |
| 15. |  | Briefly discuss the factors of Production with suitable examples. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 16. |  | What is Business Cycle? Explain its features. Elucidate the government measures to control business cycles. | CO6 | | A | 20 |
|  |  |  |  | |  |  |

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|  | **COURSE OUTCOMES** |
| CO1 | Comprehend and recognise the problems faced by an economy and how different economies solve these problems. |
| CO2 | Comment on the theory of demand and supply. |
| CO3 | Articulate the concepts of production function and cost function |
| CO4 | Assess the market operations under various types of competition and make the best possible business decisions. |
| CO5 | Compare and choose the relevant pricing strategies in diverse market structure. |
| CO6 | Acquaint with business cycles and its economic effect. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | 2 | 10 |  | 20 |  |  | 32 |
| CO2 |  | 2 |  |  | 30 |  | 32 |
| CO3 | 20 |  | 2 | 10 |  |  | 32 |
| CO4 | 10 | 22 |  |  |  |  | 32 |
| CO5 | 2 |  |  | 10 |  |  | 12 |
| CO6 |  |  | 30 |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **22BC2004** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS LAWS I** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | What is a Contract? | | CO1 | U | | 2 |
| 2. | Define buyer and seller with example. | | CO2 | R | | 2 |
| 3. | List down the Rights and duties of partners. | | CO3 | R | | 2 |
| 4. | Bring out the advantages of LLP. | | CO4 | R | | 2 |
| 5. | Who is an employer? | | CO5 | U | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | List down the essential elements of a valid contract. | | CO1 | | A | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Differentiate Conditions and Warranties. | | CO2 | | U | 10 |
| 8. | State the different types of partners. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Briefly explain the features of LLP with suitable example. | | CO4 | | U | 10 |
| 10. | What is an LLP? Who is a designated partner? How a partner can be admitted in an LLP? | | CO5 | | E | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Mention the rights of the worker who has been dismissed. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | What do you mean by Discharge of Contract? List down its methods. Write a note on Quasi Contract. | CO1 | | U | 20 |
|  |  |  |  | |  |  |
| 13. |  | Write a note on Caveat Emptor? List down the difference between sale and agreement to sell. | CO2 | | R | 20 |
|  |  |  |  | |  |  |
| 14. |  | Explain the general nature of partnership & How is partnership classified? | CO3 | | An | 20 |
|  |  |  |  | |  |  |
| 15. |  | 1. List out the difference between an LLP and a Company. Explain the process for the incorporation of LLP. | CO4 | | E | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain in detail the fundamental rights of employees. List down the legal approval needed to be taken by the employer before dismissing the employees collectively. | CO6 | | R | 20 |
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|  | **COURSE OUTCOMES** |
| CO1 | Acquire knowledge in Law with reference to business and the rules regarding a contract. |
| CO2 | Identify the basics of the Sale of goods Act, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge. |
| CO3 | Summarize the Indian partnership Act 1932 for partnership business |
| CO4 | Assess the characteristics of LLP |
| CO5 | Obtain the Legal approvals need to be taken by the employer before dismissing the employees collectively |
| CO6 | Articulate Fundamental rights of labour/employees. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 |  | 22 | 10 |  |  |  | 32 |
| CO2 | 22 | 10 |  |  |  |  | 32 |
| CO3 | 2 |  |  | 30 |  |  | 32 |
| CO4 | 2 | 10 |  |  | 20 |  | 32 |
| CO5 |  | 2 |  |  | 10 |  | 12 |
| CO6 | 20 | 10 |  |  |  |  | 30 |
|  | | | | | | | **170** |

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| **Course Code** | **22BC2045** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS CORRESPONDENCE** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | What is Downward communication? | | CO1 | R | | 2 |
| 2. | List any four Barriers to communication. | | CO1 | R | | 2 |
| 3. | Define Mock interview and its role in building a candidate. | | CO4 | U | | 2 |
| 4. | Define Optative sentence with two examples. | | CO3 | U | | 2 |
| 5. | Define Open and Loaded questions. | | CO4 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the types of letters in detail. Select two types and write their format. | | CO6 | | AP | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Describe the important aspects for a job interview and its relevance in today’s world. | | CO4 | | AN | 10 |
| 8. | Kinds of communication employed by business organizations- Explain. | | CO1 | | R | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | Prefixes and Suffixes:  Use ***In*** as a Negative Prefix and form 5 words and ***Un*** as a negative prefix and form 5 words. With the formed words frame a sentence.  One word substitution:   1. A person who knows many languages. 2. One who is unable to pay one’s debt. 3. A person who leaves his country to settle in some other country. 4. A person who comes as a settler into a foreign country 5. One who is able to make an eloquent speech | | CO2 | | AP | 10 |
| 10. | Explain the methods to improve business vocabulary and its vital role in current era. | | CO5 | | AN | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | State the uses of advertisement in current era. Discuss on the impact of advertisement on young minds. | | CO6 | | E | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. | a. | Draft a complaint letter to the manager of Honda, Tamil Nadu stating inefficient vehicle service, poor hospitality and time management. | CO4 | | E | 10 |
|  | b. | State the importance and significance of non-verbal cues in communication. | CO4 | | AN | 10 |
| 13. | a. | What are the dos and don’ts for a successful interview? | CO2 | | R | 8 |
|  | b. | Explain the types of verbal communication and its importance in business world. | CO1 | | AN | 12 |
| 14. | a. | Explain the Process of communication with the flow chart. | CO1 | | R | 10 |
|  | b. | Assume that you are the Chief Manager of Corporation Bank, Bangalore branch. Write a sales letter for potential customers. Your letter should promote the housing, education, and personal loans of the bank | CO6 | | AP | 10 |
| 15. | a. | 1) Find out the word that is closest in meaning to the word given.  A ***fragile*** object is  Strong b) Weak c) Narrow d) Robust  2) Use the following Homonyms in your own sentences:  - Address/Address  - Bark/Bark  3) Define homophone and homonym with examples.  4) Define the importance of downward communication. | CO2 | | U | 8 |
|  | b. | Barriers to effective communication- Explain | CO1 | | E | 12 |
| 16. | a. | Brief 5 characteristics of a Job interview. | CO1 | | R | 10 |
|  | b. | Draft a product Enquiry letter – Regarding the purchase of materials in bulk. | C06 | | AP | 10 |

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|  | **COURSE OUTCOMES** | | | | | | | |
| CO1 | Communicate flawlessly. | | | | | | | |
| CO2 | Make presentation professionally. | | | | | | | |
| CO3 | Use body language effectively. | | | | | | | |
| CO4 | Acquire interview skills. | | | | | | | |
| CO5 | Excel in academic writing. | | | | | | | |
| CO6 | Gain mastery in technical writing. | | | | | | | |
| **Assessment Pattern as per Bloom’s Level** | | | | | | | | |
| CO / P | | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | | 34 |  |  | 12 | 12 |  | 58 |
| CO2 | | 8 | 8 | 10 |  |  |  | 26 |
| CO3 | |  | 2 |  |  |  |  | 2 |
| CO4 | | 2 | 2 |  | 20 | 10 |  | 34 |
| CO5 | |  |  |  | 10 |  |  | 10 |
| CO6 | |  |  | 30 |  | 10 |  | 40 |
|  | | | | | | | | **170** |

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| **Course Code** | **16BB2004/17BB2004/17BC2003/20BC2003** | **Duration** | **3hrs** |
| **Course Name** | **BUSINESS ECONOMICS** | **Max. Marks** | **100** |

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| **Q. No.** | **Questions** | | **Course Outcome** | **Bloom’s Level** | | **Marks** |
| **PART – A (5 X 2 = 10 MARKS)** | | | | | | |
| 1. | Define Economics. | | CO1 | U | | 2 |
| 2. | Narrate Demand Schedule. | | CO2 | U | | 2 |
| 3. | Write about Iso-quant. | | CO3 | R | | 2 |
| 4. | Define Oligopoly. | | CO4 | R | | 2 |
| 5. | Define National Income. | | CO5 | R | | 2 |
| **PART – B (3 X 10 = 30 MARKS)**  **(Answer all the Questions)** | | | | | | |
| 6. | Explain the definition of economics as given by Lionel Robbins. | | CO1 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 7. | Explain the nature of economics. | | CO2 | | R | 10 |
| 8. | Explain the exemption of the Law of Demand. | | CO3 | | An | 10 |
|  | **(OR)** | |  | |  |  |
| 9. | State the features of perfect competition. | | CO4 | | U | 10 |
| 10. | State the characteristics of monopolistic competition. | | CO5 | | U | 10 |
|  | **(OR)** | |  | |  |  |
| 11. | Explain the measurements of national Income. | | CO6 | | U | 10 |
| **PART – C (3 X 20 = 60 MARKS)**  **(Answer any three Questions)** | | | | | | |
| 12. |  | “Business economics facilitates forward planning and decision making” -Discuss. | CO1 | | An | 20 |
|  |  |  |  | |  |  |
| 13. |  | Why does the demand curve slopes downward? | CO2 | | An | 20 |
|  |  |  |  | |  |  |
| 14. |  | Explain the factors of production in detail. | CO3 | | U | 20 |
|  |  |  |  | |  |  |
| 15. |  | Explain the monopolistic Competition. | CO4 | | U | 20 |
|  |  |  |  | |  |  |
| 16. |  | Explain the fiscal policy method in national income. | CO6 | | U | 20 |

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|  | **COURSE OUTCOMES** |
| CO1 | To understand the basic economic theory. |
| CO2 | To know the market demand and supply for the organization development. |
| CO3 | To apply fundamental economic concepts in any business for decision making. |
| CO4 | To impart the market structure knowledge to know the world economic systems. |
| CO5 | To help to analyse the Marginal concept for the proper decision-making. |
| CO6 | To evaluate the organization through different market structure. |

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| **Assessment Pattern as per Bloom’s Level** | | | | | | | |
| CO / P | **Remember** | **Understand** | **Apply** | **Analyze** | **Evaluate** | **Create** | **Total** |
| CO1 | - | 2 | - | 30 | - | - | 32 |
| CO2 | 10 | 2 | - | 20 | - | - | 32 |
| CO3 | 2 | 20 | - | 10 | - | - | 32 |
| CO4 | 2 | 30 | - | - | - | - | 32 |
| CO5 | 2 | 10 | - | - | - | - | 12 |
| CO6 | - | - | - | - | - | - | 30 |
|  | | | | | | | **170** |